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Government Revenue Attributable to Tourism, 2000 to 2006

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Canada

Government Revenue Attributable to Tourism, 2000 to 2006

This publication presents estimates of government revenues attributable to tourism for years 2000 to 2006. The main data sources are the Canadian Tourism Satellite Account, National tourism indicators, the income and expenditure accounts, the Input-Output tables and T-4 tax remittance files. The study was commissioned by the Canadian Tourism Commission.

Government revenue covers receipts from taxes on incomes (i.e., on employment earnings, corporate profits, net income of unincorporated business and government business enterprises), contributions to social insurance plans (i.e., premiums for Canada/Quebec Pension Plan, Employment Insurance and Workers Compensation), taxes on production and products (such as sales and property taxes), and from sales of government goods and services. These revenue sources are broken down into parts that can and cannot be attributed to tourism, for government as a whole and for the three levels of government (federal, provincial/territorial and municipal) separately. Estimates of the government revenue generated per dollar of tourism spending are reported as well.

The publication contains several summary tables showing revenues attributable to tourism by level of government and by source of revenue, as well as several appendix tables showing results by detailed industry and commodity. It also contains a discussion of the concepts, definitions, data sources and methods used in the study.

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Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- **0** true zero or a value rounded to zero
- **0**^{s} value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- ^{p} preliminary
- ^{r} revised
- **x** suppressed to meet the confidentiality requirements of the *Statistics Act*
- ^{E} use with caution
- **F** too unreliable to be published

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Highlights

- Tourism generated $19.4 billion of revenue for all three levels of government in Canada in 2006. This was up 4.8% from one year earlier and 29.4% from 2000.
- For every dollar of tourism spending ($66.8 billion in 2006), governments raised 29.1 cents, up from 27.9 cents in 2000.
- Tourism accounted for 3.9% of government revenue, more than its 2.0% share of overall Gross Domestic Product in 2006.
- The federal government raised $9.1 billion through tourism in 2006, 3.9% of its revenue. Provincial/territorial governments received $9.3 billion from tourism, 4.4% of their revenue. Municipal governments collected $1.1 billion, 1.9% of their revenue.
- For every dollar of tourism spending in 2006, the federal government raised 13.6 cents, the provincial/territorial governments took in 13.9 cents and municipal governments received 1.6 cents.
- Taxes on products, like the Goods and Services Tax and provincial sales taxes, were the single largest source of tourism revenue for the federal and provincial/territorial governments. These taxes accounted for $4.6 billion for the federal government in 2006, 50.9% of its revenue from tourism. Provincial/territorial governments collected $5.7 billion, 61.1% of their tourism revenue, from this source.
- Taxes on employment income and business profits were the second most important source of tourism revenue for both the federal and provincial/territorial governments. These income taxes brought in $2.7 billion for the federal government, 30.0% of its revenue from tourism. They brought in another $1.7 billion for provincial/territorial governments, 18.8% of their revenues from tourism.
- Other taxes on production, mainly property taxes, were the chief source of tourism revenue for municipalities. Tourism generated $0.9 billion via these taxes for municipal governments, 81.0% of their tourism revenue.

1 Introduction[1]

According to the most recent release of the National Tourism Indicators (NTI), Canadian and international tourists spent $66.8 billion in Canada in 2006.[2] Tourism accounted for 2.0% of Canada's Gross Domestic Product (GDP) and 3.8% of all jobs in that year. In the process, tourism contributed to government coffers via taxes on tourists' purchases of goods and services and taxes on the income generated in supplying these goods and services, among other sources.

Information on how much revenue tourism generates for government, how much of it goes to each of the three levels of government, how much comes from the various sources, both tax and non-tax, is not directly available in the Canadian Tourism Satellite Account (CTSA) or in the NTI. This study is intended to fill this information gap through its estimates of the government revenue attributable to tourism.

Table 1 Summary indicators

	2000	2001	2002	2003	2004	2005	2006
Government revenue attributable to tourism (millions of dollars)	15,005	14,919	16,305	16,068	17,135	18,531	19,416
Tourism's share of government revenue in scope (percentage)	3.77	3.79	4.00	3.76	3.79	3.87	3.91
Total tourism spending (millions of dollars)	53,737	54,143	56,560	54,821	58,751	62,687	66,761
Total government revenue attributable to tourism per dollar of tourism spending (dollars)	0.279	0.276	0.288	0.293	0.292	0.296	0.291
Gross domestic product at basic prices (millions of dollars)	999,930	1,032,177	1,068,766	1,128,795	1,200,990	1,280,746	1,349,146
Tourism gross domestic product at basic prices (millions of dollars)	22,406	22,488	23,318	22,389	24,010	25,746	27,382
Tourism's share of GDP at basic prices (percentage)	2.24	2.18	2.18	1.98	2.00	2.01	2.03
Total employment (jobs - thousands)	15,052	15,204	15,583	15,913	16,193	16,459	16,756
Employment generated by tourism (jobs - thousands)	610	608	611	612	616	622	634
Jobs attributable to tourism (percentage)	4.05	4.00	3.92	3.85	3.80	3.78	3.78

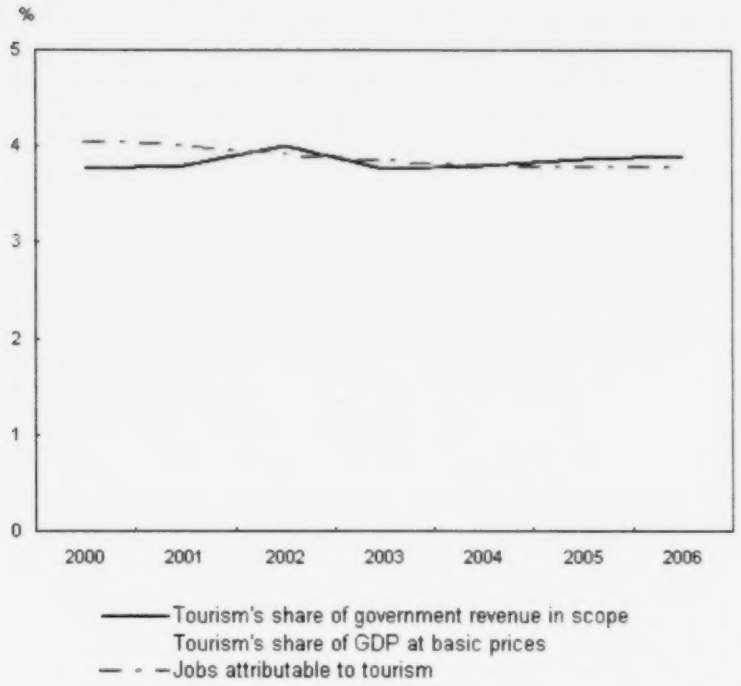
Note: Represents the government revenue covered by the study.

The study finds that in 2006, tourism generated 3.9% of the government revenue from all the sources in-scope (i.e., 85% of total government revenue for the three levels of government combined). Unlike tourism's share of overall GDP and jobs, which was down in 2006 from 2000, tourism's share of government revenue had edged up. Some indicators for tourism's macro-economic contribution are shown in Table 1 and Chart 1.

While tourism spending (by Canadian and international tourists) was up 24.2% from 2000 to 2006, the government revenue attributable to tourism climbed 29.4%. This resulted in more government revenue for each dollar spent by tourists, which went from 27.9 to 29.1 cents. This increase stemmed in part from the introduction of the Air Travellers Security Charge in 2002 as well as increased tax revenues from manufactured products purchased by tourists, like alcohol and tobacco, vehicle fuel, and recreational and camping equipment. Government revenue from tourism slipped in only two of the years under study, in 2001 and 2003, years in which 9/11 and SARS, respectively, dominated the tourism landscape.

1. This study was prepared by staff of the Research and Development Projects and Analysis Section, Income and Expenditure Accounts Division, Statistics Canada. The study was funded by the Canadian Tourism Commission.
2. See *National Tourism Indicators, Quarterly Estimates, First Quarter 2007*. Catalogue no. 13-009, Statistics Canada, June 2007.

Chart 1 Tourism's share of government revenue, GDP and jobs



While the study follows the same methodology and covers the same sources of revenue as the previous one, it provides considerably more timely estimates. The lag between the date of release and the reference year has been reduced from five years to 9 months. In addition, this study provides the first consistent time series of annual estimates for government revenue from tourism for the period 2000 to 2006.

Improved timeliness however has come with reduced quality and reduced details for the most recent years. For instance, the estimates for 2002 are based on comprehensive and detailed final data. However, the estimates for 2006 and 2005 make use of more aggregated, preliminary data and are not shown in as much detail.

This report discusses the aim and scope of the study in terms of covered sources of revenue, and presents an overview of the results focusing on the most current year. Detailed tables presenting the results for 2000 to 2006 can be found in appendices. Discussion of the study's concepts and definitions, sources and methods, and the classification of tourism industries and tourism commodities are also included in the appendices.

2 Aim and scope of measurement

In 2006, governments in Canada collectively took in $582.4 billion (on a national accounts basis). Table 2 shows the various sources of government revenue, the dollar amounts involved, and their relative importance. Taxes on incomes were the largest source of revenue in 2006. Other taxes on production, mainly property taxes, and taxes on products, such as the Goods and Services Tax (GST) and provincial sales taxes (PST), were the next largest source. Altogether, these taxes generated 70.5% of total government revenues in 2006. The remainder came from employer and employee contributions to social insurance plans, other current transfers from persons to government, government investment income and government sales of goods and services. While total government revenue increased 24.3% over the period under study, the relative importance of the various sources was quite stable (see Appendix Tables C1 and C2).

Table 2 Sources and distribution of government revenue, 2006

	millions of dollars	percentage
Total revenue	**582,437**	**100.0**
Taxes and contributions to social insurance	477,490	82.0
Taxes on incomes	233,344	40.1
From persons	174,910	30.0
From corporations and government business enterprises	51,432	8.8
From non-residents	7,002	1.2
Contributions to social insurance plans	66,898	11.5
Other taxes on production and taxes on products	177,248	30.4
Other current transfers from persons	10,614	1.8
Investment income	49,604	8.5
Sales of goods and services	44,729	7.7

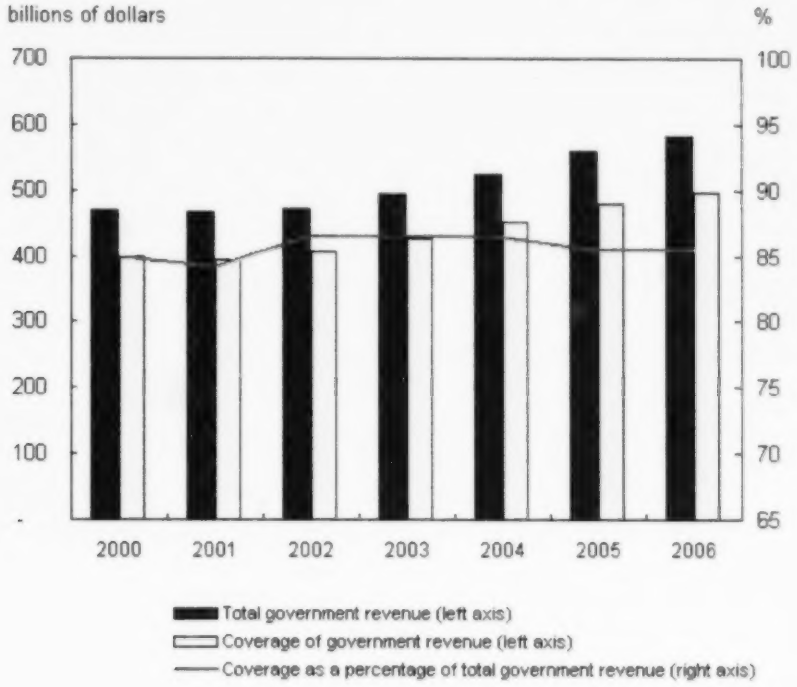
How much of these various sources of revenue stem from tourism? The study aims to address this question through its estimates of the portion of total government revenue that is directly attributable to tourism. It is important to note that the estimates in this study reflect the tax structure for the years 2000 to 2004 in terms of the taxes in place and their rates. However, for 2005 and 2006, the detailed tax structure is based on that for 2004. It might be noted that the introduction of new taxes (e.g., the Air Travellers Security Charge introduced in April 2002) and changes in tax rates (e.g., the one-percentage-point reduction in the GST effective 1 July 2006) are reflected in these updated estimates.

Table 3 Coverage of government revenue, 2006

	millions of dollars	percentage
Total revenue	**496,902**	**85.3**
Taxes and contributions to social insurance	452,173	94.7
Taxes on incomes	208,027	89.2
From persons	156,486	89.5
From corporations and government business enterprises	51,432	100.0
From non-residents	109	1.6
Contributions to social insurance plans	66,898	100.0
Other taxes on production and taxes on products	177,248	100.0
Other current transfers from persons	0	0.0
Investment income	0	0.0
Sales of goods and services	44,729	100.0

The study covers (i.e., takes into account) the main sources of revenue to government, from both tax and non-tax sources, from both the business and non-business sectors of the economy. Table 3 above summarizes this study's coverage of government revenue from all sources for 2006. Overall, 85% (or $496.9 billion) of the revenue from all sources of all three levels of government in Canada is covered in 2006. This proportion was fairly stable over all the years under study, ranging from 84% to 87% (see Chart 2).

Chart 2 Coverage of government revenue attributable to tourism versus government revenue, 2000 to 2006



The study covers most income taxes, 89.2% (or $208.0 billion) in 2006, including those on earnings from employment in the business and non-business sectors of the economy, profits of corporations and government business enterprises, and on net income of unincorporated businesses. It includes all other taxes on production, mainly property taxes, and all taxes on products, including the GST,[3] PST and other sales taxes, fuel taxes, import duties and taxes, and excise taxes on tobacco and alcohol (see Appendix A for a complete list).

The study also covers 100% of contributions to social insurance plans, which amounted to $66.9 billion in 2006. These include employer and employee premiums for Employment Insurance, the Canada and Quebec pension plans, and employer contributions to workers' compensation plans. Revenue from government sales of goods and services is also covered. This includes museum, camping and park entrance fees, among a number of other miscellaneous charges.

As mentioned above, some sources of government revenue are excluded here. Government investment income, which includes remitted profits of government business enterprises and other interest and dividend income and royalties, is not included. Also excluded are taxes on unearned income of persons (e.g., investment income) and most withholding taxes[4] on non-residents' income in Canada. Other current transfers from persons to government, like hospital and medical care premiums, are excluded as well.

3. Revenue from GST is net of rebates paid out to visitors from other countries for all years included in this study.
4. The small percentage of witholding taxes included in the study reflects taxes on wage and salary income earned by non-residents in Canada.

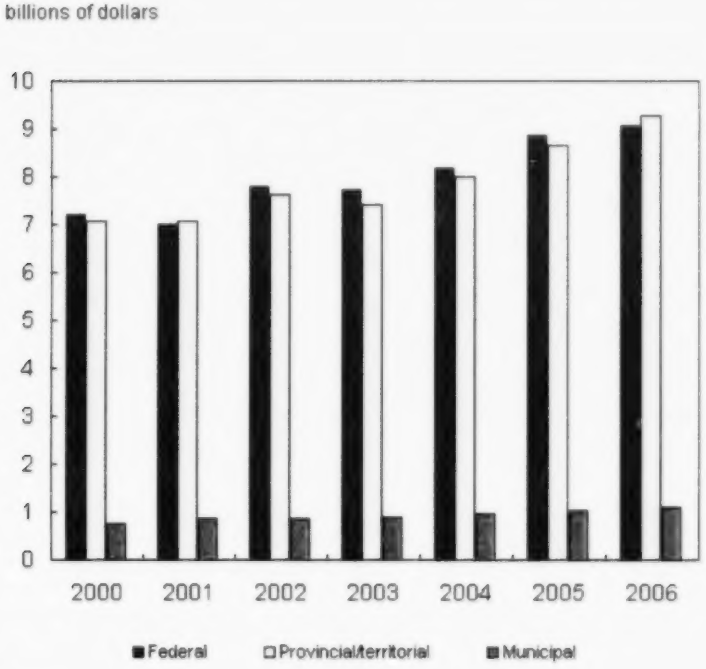
Altogether, these excluded items accounted for 15% of total government revenue in 2006. Tourism is not considered to play a significant role however in generating revenue from these sources. A more complete coverage would no doubt raise the estimates of the revenue due to tourism in total and on a revenue-per-dollar of spending basis. On the other hand, the excluded sources are considered to have relatively low tourism content, so estimates of the share of revenue generated by tourism could fall.[5]

3 Overview of results

Tourism generated $19.4 billion dollars for all three levels of government in Canada in 2006 (see Appendix Table C4.7). This translates into 29.1 cents for every dollar that tourists spent ($66.8 billion). Tourism accounted for 3.9% of the government revenue under consideration in this study, somewhat more than its 2.0% share of overall GDP. This difference is due mainly to the relatively high taxes on many of the goods and services purchased by tourists (i.e. transportation fuel, alcohol and casino entertainment).

The federal and provincial/territorial governments collected the bulk of revenues due to tourism in 2006. Municipalities accounted for a much smaller share. This was the case throughout the period under study (see Chart 3).

Chart 3 Government revenue attributable to tourism, 2000 to 2006



Taxes on products generated $10.3 billion for the three levels of government combined, over half of the revenue attributable to tourism in 2006. Income taxes generated another $4.5 billion, close to one-quarter of the revenue from tourism. Other taxes on production generated $2.3 billion, while contributions to social insurance plans amounted to $1.9 billion and government sales of goods and services to tourists added another $0.4 billion.

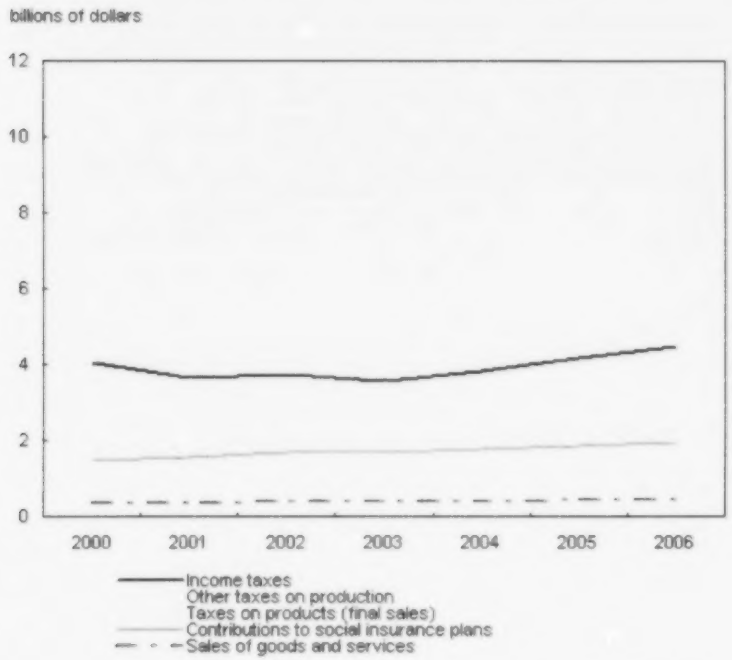
5. This was evident in the comparisons of the study for 1998 with the one for 1992. See *Government Revenue Attributable to Tourism, 1998*. Catalogue no. 13-604 no. 41, Statistics Canada, September 2003.

At a broad level, the various sources of government revenue attributable to tourism maintained their relative ranking over the period under study (see Chart 4). Taxes on products became even more important as a source of revenue attributable to tourism, increasing their share of the total from 48.6% in 2000 to 53.0% in 2006. Income taxes on the other hand lost ground, as their share dropped from 26.8% to 23.0% over the same period.

For the federal government, tourism generated $9.1 billion, 3.9% of its revenue in 2006. This translates into 13.6 cents for every dollar spent by tourists (see Chart 5). Taxes on products, mainly the GST, were the single most important source of tourism revenue for the federal government. Tourism accounted for $4.6 billion of these taxes. Taxes on income were the next most important source. These taxes raised $2.7 billion.

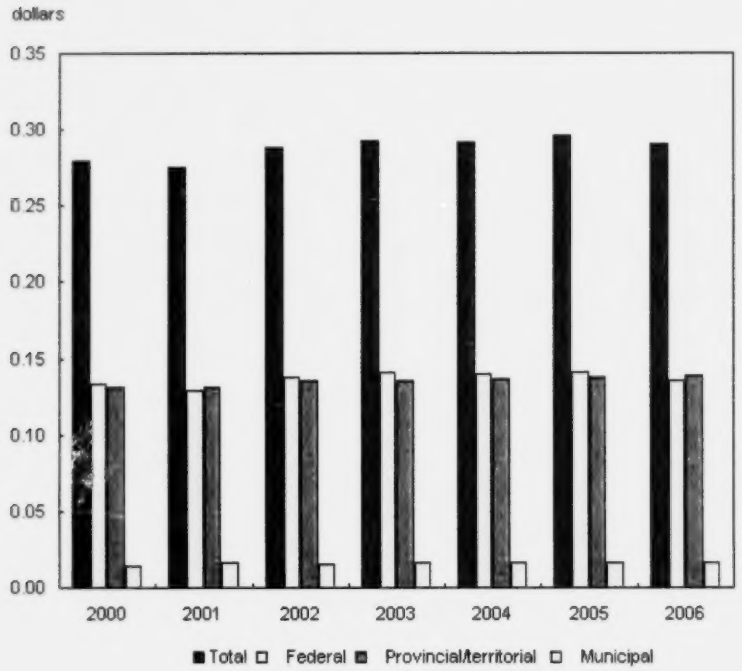
For provincial/territorial governments, tourism brought in $9.3 billion in 2006, 4.4% of their combined revenue. This equates to 13.9 cents for every dollar spent by tourists. Taxes on products, mainly PST, were the single largest source of tourism revenue for the provincial/territorial governments. These taxes brought in $5.7 billion. Income taxes were the next most important source. Tourism generated another $1.7 billion through these taxes.

Chart 4 Government revenue attributable to tourism by source, 2000 to 2006



Municipal governments took in nearly $1.1 billion dollars from tourism in 2006 or 1.6 cents for every dollar of tourism spending. Almost all of this came from other taxes on production, mostly property taxes.

Chart 5 Government revenue per dollar of tourism spending, 2000 to 2006



4 Income taxes, other taxes on production and contributions to social insurance plans by industry, 2004[6]

The government revenue from taxes on income and other taxes on production and contributions to social insurance plans by the industry from which they were paid is shown in Table 4 (see also Appendix Tables C4.5, C5.5 and C6.5). Tourism generated $7.6 billion from these sources in 2004. Of this, $5.4 billion came from tourism industries with the remainder coming from non-tourism industries (see Appendix D for a list of tourism industries). It might be noted that non-tourism industries are a source of tourism tax revenue insofar as tourists purchase commodities produced by these industries (e.g., vehicle fuel, camping equipment, clothing, books, tobacco products, etc.) in their travels.

Among tourism industries, air transportation and accommodation generated the most tourism revenue, with each accounting for $1.3 billion and $1.6 billion respectively in income and other taxes on production and contributions to social insurance plans. These two industries together accounted for 37.1% of tourism revenue from these sources, slightly more than their 36.8% share of tourism GDP in 2004. Tourism generated $2.2 billion through non-tourism industries. Over 84% of this came from manufacturing, wholesale trade, and retail trade industries.

6. Industry detail on revenues from other taxes on production is not yet available for 2005 and 2006 (see Appendix B on the study's sources and methods).

Table 4 Income taxes, other taxes on production and contributions to social insurance plans, 2004

	Total government revenue	Directly attributable to tourism	
	millions of dollars	millions of dollars	percentage
Industry			
Crop and animal production	4,507	20	0.4
Forestry and logging	1,891	4	0.2
Fishing, hunting and trapping	360	2	0.7
Mining and oil and gas extraction	14,172	7	0.1
Utilities	6,700	9	0.1
Construction	21,104	13	0.1
Manufacturing	47,645	603	1.3
Wholesale trade	18,391	302	1.6
Retail trade	18,412	974	5.3
Air transportation and related services	1,621	1,279	78.9
Rail transportation	1,577	223	14.1
Water transportation	451	43	9.5
Urban transit systems	887	66	7.4
Interurban and rural bus transportation	86	58	67.4
Taxi and limousine service	207	31	15.0
All other transit and ground passenger transportation	403	97	23.9
Scenic and sightseeing transportation	43	20	47.2
Other transportation and warehousing	11,393	10	0.1
Motion picture and video exhibition	141	32	23.0
Information and cultural industries	9,431	28	0.3
Automotive equipment rental and leasing	688	200	29.1
Finance, Insurance, real estate and renting and leasing	68,877	41	0.1
Professional, scientific and technical services	15,811	9	0.1
Travel arrangement and reservation services	513	474	92.3
Administration and support, waste management, and remediation services	7,619	0	0.0
Recreation and entertainment	2,632	573	21.8
Accommodation	2,273	1,553	68.3
Food services and drinking places	4,444	755	17.0
Other services (except public administration)	8,899	146	1.6
Educational services	13,779	0.0	0.0
Health care and social assistance	19,027	0.0	0.0
Non-profit institutions serving households	1,170	7	0.6
Government sector	24,192	57	0.2
Tourism industries[1]	**15,967**	**5,403**	**33.8**
as a percent of total economy	4.8	70.8	...
Non-tourism industries	313,383	2,233	0.7
Total economy	**329,350**	**7,637**	**2.3**

1. See Appendix C.

Among tourism industries, the share of taxes on income and production and contributions to social insurance plans due to tourism ranged from a low of 7.4% in urban transit to a high of 92.3% in travel arrangement and reservation services. On average, 33.8% of government revenue generated by tourism industries was directly attributable to sales to tourists. The share attributable to tourism was of course much lower among non-tourism industries. On average, this share was 0.7%, ranging from 0.0% in some instances to a high of 5.3% in retail trade.

5 Taxes on products, by commodity, 2004[7]

The revenue from taxes on sales to final consumers (tourists and non-tourists) by commodity for 2004 is shown in Table 5 (see also Appendix Tables C4.5 and C7.5). Spending by tourists generated $9.1 billion of taxes on products in that year. Of this amount, $3.7 billion stemmed from tourists' purchases of tourism commodities.Taxes on products (final sales), 2004

Table 5 Taxes on products (final sales), 2004

	Total government revenue	Directly attributable to tourism	
	millions of dollars	millions of dollars	percentage
Commodity			
Agricultural products	407	0	0.0
Forestry products	25	0	0
Fishing and trapping	0	0	0
Mining and related	459	0	0.0
Manufacturing - food products	18,349	1,631	8.9
Manufacturing - petrol and coal	8,285	1,433	17.3
Manufacturing - other products	24,875	2,026	8.1
Construction	5,413	0	0
Air transport	565	538	95.1
Rail	14	13	92.9
Water	15	14	93.5
Urban and other transport	100	2	1.6
Bus	21	19	93.9
Taxi	50	6	12.5
Travel agent services	57	57	99.2
Other transport	96	7	7.2
Storage	13	0	0
Communication	2,125	0	0
Utility services	1,291	0	0
Wholesale	0	0	0
Retail	2,070	226	10.9
Auto maintenance	1,141	56	4.9
Financial, insurance, real estate	2,741	0	0
Recreation and entertainment	8,120	1,821	22.4
Business services	279	0	0
Personal services	854	40	4.7
Accommodation	524	476	90.8
Food and beverage	3,543	705	19.9
Other supplies and services	946	0	0
Automobile rental	110	25	22.2
Other business services	0	0	0
Government services	101	0	0
Tourism commodities[1]	**13,020**	**3,675**	**28.2**
as a percent of total economy	15.8	40.4	...
Non-tourism commodities	69,570	5,421	7.8
Total economy	**82,590**	**9,096**	**11.0**

1. See Appendix C.

7. Commodity detail on revenues from taxes on products for 2005 and 2006 is not yet available (see Appendix B on the study's sources and methods).

Among tourism commodities, recreation and entertainment was by far the largest source, with tourist spending accounting for $1.8 billion in taxes on products. Food and beverage, air transportation and accommodation services were the next largest sources.

As mentioned above, tourists purchase non-tourism commodities in addition to tourism commodities. Among non-tourism commodities, manufacturing (other products), was the largest source of taxes on products bought by tourists. This commodity includes a wide range of manufactured products, notably motor homes, travel and tent trailers, luggage and travel sets, tents and camping equipment and sleeping bags, along with a number of other miscellaneous commodities purchased by tourists such as clothing and footwear, books and other reading materials, and tobacco supplies.[8]

Among tourism commodities, the share of taxes on products due to tourism averaged 28.2%, ranging from a low of 12.5% for taxi services to a high of 99.2% for travel agent services. Among non-tourism commodities the share of taxes attributable to tourism was much lower, averaging 7.8%, and ranging from 0.0% in several instances to a high of 17.3% for fuels.

6 Conclusion and future work

In this study an annual time series of estimates of the government revenue attributable to tourism has been developed. This has significantly improved the timeliness of the information. From now on, the time series will be updated annually. In addition, preliminary estimates will be revised as more comprehensive data become available.

Several issues remain for future studies of government revenues attributable to tourism. In particular, the coverage could be expanded to give a more complete picture of government revenue. Estimates for the industry distribution of corporate income tax and taxes on unincorporated business income and of social insurance contributions by the self-employed could be improved. The harmonization of commodity aggregations between this study and the CTSA could also be explored. Government revenues indirectly attributable to tourism, stemming from taxes on the production of goods and services which are used to produce the goods and services directly purchased by tourists (e.g., taxes on fuel purchased by airlines), could be calculated using an economic impact model.

8. Some commodities that are designated as tourism commodities in the Canadian Tourism Satellite Account (notably, vehicle fuel and tourism single purpose consumer durables) are aggregated in broader non-tourism commodities in this study. Conversely, some non-tourism commodities (notably, rooming and boarding houses) are included with tourism commodities (accommodation). This is because the CTSA sources of information on revenues by commodity are more detailed than the sources on taxes by commodity. For instance, accommodation survey details are used in the CTSA to isolate rooming and boarding. However, the same source cannot be used to isolate the rooming and boarding portion of government revenues within accommodation.

Appendix A Concepts and definitions

The aim of this study is to estimate the revenue to government that can be attributed to tourism in Canada. **Government revenue** includes both tax and non-tax sources. To the extent that tourism demand supports the production and sale of goods and services, which in turn generates jobs, employment income and profits, it also generates revenue to government through taxes and other non-tax sources. As such, some government revenue is **attributable to tourism**.

Only those revenues that are **directly** attributable to tourism are identified. These revenues stem from taxes either on sales of goods and services to visitors or taxes on the income generated by the production of these goods and services and from government sale of goods and services to tourists. Revenues that are **indirectly** attributable to tourism; for instance through taxes generated by suppliers of tourism industries, are included with those that are not directly attributable to tourism. These revenues are not separately identified. Table A1 below details the various sources of revenue included in the study.

This study follows the concepts and definitions of tourism in the Canadian Tourism Satellite Account (CTSA). The CTSA in turn follows the internationally recognized System of National Accounts (SNA) and the recommended methodological framework for Tourism Satellite Accounts adopted by the World Tourism Organization and the United Nations Statistical Commission.

Tourism, as defined internationally, is "the activities of persons travelling to and staying in places outside their usual environment for not more than one year for leisure, business and other purposes." In Canada, usual environment has been defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.[9] Several other key definitions related to tourism, among others, can be found in the glossary.

9. This is the definition used in the CTSA 2000 and 2002 which, in turn, follow the definition used on the Canadian Travel Survey (CTS). A new operational definition of tourism however was implemented in Canada in 2005 when the Travel Survey of Residents of Canada (TSRC) replaced the CTS. Now, tourism is defined as same-day trips exceeding forty kilometers one way from home and all overnight trips that are "out of town". Exceptions concerning travel to work for education, for military purposes and migration remain. Routine trips are now excluded from tourism, in order to better reflect the notion of usual environment. A more detailed explanation of the differences between the CTS and the TSRC is available at Statistics Canada's website.

Table A1 Sources of government revenue

Federal	Provincial/territorial	Municipal
Income taxes		
Personal income tax	Personal income tax	
Corporate profits tax	Corporate profits tax	
Other taxes on production		
Softwood lumber fees	Real property taxes	Real property taxes
Fishing licences	Grants in lieu of taxes	Developer's fees (lot levies)
Mining leases and royalties	Capital taxes	Special assessments
GST penalties	Business taxes	Other property and related
Canadian dairy commission, levy	Miscellaneous property related taxes	Poll
Canadian television fund-lic.fees	Payroll taxes	Grants in lieu of taxes
Other miscellaneous taxes	Commercial motor vehicle licence	Licences and permits
	Natural resource taxes	Business
	Natural resource licences	Other miscellaneous taxes
	Agricultural insurance premium	
	Insurance premium taxes	
	Liquor licenses	
	Other licences and permits	
	Business fines and penalties	
	Business donations	
	Other miscellaneous taxes	
Taxes on products		
Excise duties	Provincial trading profits	Local amusement tax
Excise taxes	Gasoline taxes	Sales taxes
Federal sales tax / GST	Provincial amusement tax	Deed transfer tax
Gasoline taxes	Liquor gallonage tax	
Air transportation tax	Retail sales (PST/HST and other) tax	
Customs import duties	Land transfer tax	
Federal-provincial lottery agreement		
Pari-mutuel supervision		
Contributions to social insurance plans (by employers and employees)		
Employment insurance	Quebec pension plan	
Canada pension plan	Worker's compensation	
Government sales of goods and services		

Appendix B Sources and methods

There is no specific "tourism industry" or "tourism commodity" within the statistical system. Rather, tourism is dispersed among the various industries and commodities of the system. Therefore, like the Canadian Tourism Satellite Account, this study requires the estimation of the tourism portion of each industry and commodity. Once these shares are established, they are multiplied by the taxes, by industry or by commodity, to determine the portion attributable to tourism. The following describes the key data sources for the study and outlines the main aspects of its methodology.

Data sources

Several main data sources are used in this study. The CTSA and the National Tourism Indicators (NTI) provide tourism expenditures by commodity which allows the calculation of tourism's share of spending for all commodities for 2000 through to 2006. Detailed information from these sources is used to estimate tourism shares by industry as well. Revenue from government sales of goods and services to visitors also comes from the CTSA and from the Industry Accounts Division (IAD) of Statistics Canada.

Information on taxes on products, by detailed commodity, and taxes on production, by detailed industry are supplied by IAD. These data are by level of government (federal, provincial/territorial and municipal) annually up to 2004. The National Income and Expenditure Accounts (NIEA) carry estimates of revenues by type of tax and level of government, which serve as benchmark totals for 2005 and 2006. While this source has more up-to-date estimates, it does not provide any industry or commodity detail. The tax totals are on an accrual basis, that is, they are allocated to the year in which the taxes are generated, not the year in which they are actually paid.

Federal and provincial/territorial taxes on employment earnings and social insurance contributions by industry draw on T4 tax remittance files from Canada Revenue Agency for 2000 through 2005. The totals in 2006 for these sources are derived using data from the NIEA, although no industry details are available in this case.

Methods

a. Tourism shares

The tourism shares of commodities or industries provide the crucial ratios to estimate the portion of taxes due to tourism, either from taxes on income or production by industry or from taxes on products by commodity. The tourism shares are calculated using the output attributable to tourism from the CTSA divided by the total gross output (at basic prices) of a commodity or industry from the I-O tables. These shares are then multiplied by the taxes, by commodity or industry, to obtain the taxes attributable to tourism. This method assumes that the tourism tax share is equal to the tourism commodity or industry share.

To give an example, if a commodity raises $20 million in sales taxes and the CTSA shows 10% of its total demand is from tourists, the government revenue attributed to tourism is $2 million ($20 million X 10%). Similar calculations are done by industry to estimate the portion of taxes on income and production that are due to tourism.

These calculations are done at the most detailed level of the I-O tables. For publication, these details are aggregated so as not to reveal any confidential data. These calculations are also done only for 2000 and 2002 (i.e., the years for which the CTSA is available). For other years (2001, 2003-2006), these ratios are taken from unpublished details of the NTI, which in turn are benchmarked on the CTSA estimates.

b. Taxes on income and contributions to social insurance plans

Taxes on income are calculated by industry of origin, in the case of individuals' employment earnings. Thus, the taxes of a farm worker are attributed to agriculture. Information on taxes withheld from employment earnings and EI and C/QPP premiums by industry come from T4 tax remittance files. Employer contributions to workers' compensation plans, by industry, come from the NIEA.

The T4 files only contain employee contributions to EI and C/QPP; employers' contributions however are a straightforward calculation based on the employee premiums. The self-employed are not included in the T4-file. The totals for their EI and C/QPP premiums are distributed by industry on the basis of the distribution for employee contributions.

Contributions to social insurance plans are benchmarked to the totals published in the NIEA. Adjustments are made in these Accounts to ensure that these payments are compatible with national accounting concepts and definitions. For example, an individual may work in two separate jobs and over-contribute to CPP. Such overpayments are ultimately reimbursed through the income tax system. These adjustments are reflected in the data.

Taxes on employment earnings for the province of Quebec are only partially covered by the T4 remittance files. These files include only the federal portion of tax withheld from pay cheques. There is a 16.5% abatement of federal income tax to residents of Quebec, and this is deducted from the federal tax assessed. The provincial portion is calculated separately using the ratio of provincial to federal income tax paid in Quebec from the Provincial Economic Accounts. This total is distributed by industry according to the distribution of federal taxes on employment earnings in Quebec.

The T4 tax files are available for 2000 to 2005, but only preliminary estimates of tax and contribution totals are available for 2006. Consequently, for 2006, the industry distribution of taxes on employee earnings and social contributions is based on the distributions for 2005.

Taxes on profits of corporations and government business enterprises and on the net income of unincorporated businesses are also included in the study. For corporations and government business enterprises, federal and provincial/territorial tax totals for 2000 to 2006 come from the NIEA. In this case, a distribution of taxes is not available by industry. However, operating surplus, available by industry from IAD, is used to distribute the totals. This method results in taxes that are proportional to profits across industries, and applies only for 2000 to 2004. The distribution for 2004 is carried forward for 2005 and 2006.

In the case of unincorporated businesses, the total tax comes from Canada Revenue Agency. This figure is first split between the federal and provincial/territorial governments on the basis of their respective shares of income taxes. The distribution by industry is then established on the industry distribution of mixed income with data for 2000-2004 from IAD. The distribution for 2004 is assumed to carry forward to 2005 and 2006.

c. Other taxes on production and taxes on products

Other taxes on production are available by industry from IAD. The tourism portion of these taxes is simply estimated as the tourism share of each industry times the tax amount for each industry. For 2005 and 2006, totals for these taxes come from the NIEA, while their industry distribution is based on that for 2004.

Taxes on products, as the term implies, are levied on commodities. All taxes on products levied by the three levels of government are included; tourism shares by commodity are applied to obtain the tourism portion. Commodity details for 2000 to 2004 come from IAD, while totals for 2005 and 2006 come from the NIEA. The distribution of taxes by commodity for these two latter years is based on the distributions for 2004.

Information on product taxes related to tourism commodities for 2005 and 2006 was reviewed for any significant changes to legislated tax rates that would call for adjustments to the distribution for these years. No specific adjustments were made however. It might be noted that changes to the federal Air Travellers Security Charge as outlined in the 2005 and 2006 Budgets are reflected in the study's estimates, as separate control totals are available in this case. Likewise, the one percentage point reduction of the GST, as of July 2006, is reflected in the estimates as a separate control total is available for this tax as well.

d. Government sales of goods and services

Government sales of goods and services provide another source of revenue. These revenues come mainly from camping, recreation and entertainment. They are determined in the CTSA by taking the total supply of government tourism commodities and multiplying each one by the appropriate tourism share. These details are available from IAD for 2003 and 2004, and again the appropriate tourism shares are applied. For 2005 and 2006, however, only control totals on government revenues from all sales of goods and services are available, not just tourism commodities. In this case the proportion of government sales from tourism commodities is assumed to be the same as in 2004, and then the same tourism shares are applied.

It might be noted that the activities and expenditures of government in support of tourism are not at present articulated in the CTSA. However, because some government-produced goods and services (e.g., camping ground fees) are sold directly to tourists, there is an attribution of tax revenue to tourism. The $57 million of government revenue attributed to tourism for the Government Administration in 2004 (see Table 4) stems from the sale of government goods and services directly to tourists which in turn leads to an attribution to tourism of part of the income taxes and contributions to social insurance paid by public sector employees.

Taxes attributed to tourism for the commodity "government services" (see Table 5) are zero despite the fact that government sales of goods and services to tourists are included. This is because these government sales are classified according to the commodity that is sold. For instance, sales of government provided recreational services (e.g., museum admission fees) are classified along with all sales of recreation and entertainment services (by both business and government). The commodity "government services" includes items, such as health and education services, which are generally only provided by government, and typically not purchased by tourists.

e. Data quality and revisions

It is important to recognize that the data sources for the study vary by reference period and that this has implications for the methodology, the quality of the estimates, the level of detail that can be made available, and the possibility of future data revisions. In particular, there is a trade-off between timeliness and quality; the more timely the estimates, the more they rely on preliminary, less detailed, sources of data.

Generally, comprehensive, final datasets (NIEA, I-O tables, CTSA, T4 files, etc.) underlie the study's estimates for the period, 2000 to 2002. As a result, these estimates are considered the most reliable provided in the time series. Moreover, they are not subject to change.[10]

The estimates for 2003 to 2004, on the other hand, draw on data that are still open to revision and consequently are themselves subject to change. In particular, the industry and commodity details on government tax revenues from Industry Accounts Division are based on control totals for aggregates that were incorporated in the NIEA at the time of their first quarter 2007 release as well as preliminary structural statistics. These data are subject to change until the release of the provincial/territorial input-output accounts in November 2007. In addition, the tourism commodity and industry shares are subject to revision when the CTSA is updated to 2004 in fall 2008. As a consequence, the estimates of government revenue for 2003 and 2004 remain to be improved through the incorporation of more comprehensive, benchmark data, when they become available.

Last, the estimates for 2005 and 2006 rely on control totals from the NIEA which are open to revision for three more years, tourism shares from the National Tourism Indicators which remain open to revision until the CTSA is updated to 2006 (in fall 2010), as well as final T4 tax files for 2005. For this period, details on industry and commodity distributions of tax revenues (by type of tax and level of government) are based on the most recently available distributions. Like the estimates for 2003 and 2004, these most current estimates stand to be improved when more comprehensive benchmark data become available over the next few years.

10. An exception to this rule could be made in the case of an historical revision, for instance, if the coverage of the study were to be expanded and a consistent time series developed.

Appendix C Statistical tables

In Table 4 and table series C5, C6 and C9, tourism industries include: Air transportation and related services; rail transportation; water transportation; urban transit systems; interurban and rural bus transportation; taxi and limousine service; all other transit and ground passenger transportation; scenic and sightseeing transportation; motion picture and video exhibition; automotive equipment rental and leasing; travel arrangement and reservation services; recreation and entertainment; accommodation; and, food services and drinking places.

In Table 5 and table series C7, C8 and C10, tourism commodities include: Air transport; rail; water; bus; taxi; travel agent services; recreation and entertainment; accommodation; food and beverage; and, automobile rental.

Table C1	Sources of government revenue, 2000 to 2006
Table C2	Distribution of government revenue, 2000 to 2006
Table C3	Coverage of government revenue, 2000 to 2006
Table C4.1	Government revenue attributable to tourism, by source and by level of government, 2000
Table C4.2	Government revenue attributable to tourism, by source and by level of government, 2001
Table C4.3	Government revenue attributable to tourism, by source and by level of government, 2002
Table C4.4	Government revenue attributable to tourism, by source and by level of government, 2003
Table C4.5	Government revenue attributable to tourism, by source and by level of government, 2004
Table C4.6	Government revenue attributable to tourism, by source and by level of government, 2005
Table C4.7	Government revenue attributable to tourism, by source and by level of government, 2006
Table C5.1	Income taxes, other taxes on production and contributions to social insurance plans, 2000
Table C5.2	Income taxes, other taxes on production and contributions to social insurance plans, 2001
Table C5.3	Income taxes, other taxes on production and contributions to social insurance plans, 2002
Table C5.4	Income taxes, other taxes on production and contributions to social insurance plans, 2003
Table C5.5	Income taxes, other taxes on production and contributions to social insurance plans, 2004
Table C6.1	Income taxes, other taxes on production and contributions to social insurance plans – Directly attributable to tourism, 2000
Table C6.2	Income taxes, other taxes on production and contributions to social insurance plans – Directly attributable to tourism, 2001
Table C6.3	Income taxes, other taxes on production and contributions to social insurance plans – Directly attributable to tourism, 2002
Table C6.4	Income taxes, other taxes on production and contributions to social insurance plans – Directly attributable to tourism, 2003
Table C6.5	Income taxes, other taxes on production and contributions to social insurance plans – Directly attributable to tourism, 2004
Table C7.1	Taxes on products (final sales), 2000
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Table C8	Tourism demand, 2000 to 2006
Table C9.1	Other taxes on production, showing GST and PST - Directly attributable to tourism, 2000
Table C9.2	Other taxes on production, showing GST and PST - Directly attributable to tourism, 2001
Table C9.3	Other taxes on production, showing GST and PST - Directly attributable to tourism, 2002
Table C9.4	Other taxes on production, showing GST and PST - Directly attributable to tourism, 2003

Table C9.5 Other taxes on production, showing GST and PST - Directly attributable to tourism, 2004
Table C10.1 Taxes on products (final sales), by source - Directly attributable to tourism, 2000
Table C10.2 Taxes on products (final sales), by source - Directly attributable to tourism, 2001
Table C10.3 Taxes on products (final sales), by source - Directly attributable to tourism, 2002
Table C10.4 Taxes on products (final sales), by source - Directly attributable to tourism, 2003
Table C10.5 Taxes on products (final sales), by source - Directly attributable to tourism, 2004

Table C1 Sources of government revenue, 2000 to 2006

	2000	2001	2002	2003	2004	2005	2006
	millions of dollars						
Total revenue	**468,669**	**467,403**	**470,450**	**494,066**	**523,145**	**559,746**	**582,437**
Taxes and contributions to social insurance	384,627	383,637	387,511	403,366	429,450	458,370	477,490
Taxes on incomes	195,881	186,808	178,782	184,869	201,994	219,949	233,344
From persons	143,951	145,926	138,655	140,803	151,364	164,979	174,910
From corporations and government business enterprises	48,175	36,352	35,746	39,909	45,987	49,492	51,432
From non-residents	3,755	4,530	4,381	4,157	4,643	5,478	7,002
Contributions to social insurance plans	49,748	53,178	57,303	60,404	62,122	65,340	66,898
Other taxes on production and taxes on products	138,998	143,651	151,426	158,093	165,334	173,081	177,248
Other current transfers from persons	7,116	8,171	8,875	9,711	10,126	10,442	10,614
Investment income	43,512	40,824	37,377	43,014	43,336	48,446	49,604
Sales of goods and services	33,414	34,771	36,687	37,975	40,233	42,488	44,729

Table C2 Distribution of government revenue, 2000 to 2006

	2000	2001	2002	2003	2004	2005	2006
	percentage						
Total revenue	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Taxes and contributions to social insurance	82.1	82.1	82.4	81.6	82.1	81.9	82.0
Taxes on incomes	41.8	40.0	38.0	37.4	38.6	39.3	40.1
From persons	30.7	31.2	29.5	28.5	28.9	29.5	30.0
From corporations and government business enterprises	10.3	7.8	7.6	8.1	8.8	8.8	8.8
From non-residents	0.8	1.0	0.9	0.8	0.9	1.0	1.2
Contributions to social insurance plans	10.6	11.4	12.2	12.2	11.9	11.7	11.5
Other taxes on production and taxes on products	29.7	30.7	32.2	32.0	31.6	30.9	30.4
Other current transfers from persons	1.5	1.7	1.9	2.0	1.9	1.9	1.8
Investment income	9.3	8.7	7.9	8.7	8.3	8.7	8.5
Sales of goods and services	7.1	7.4	7.8	7.7	7.7	7.6	7.7

Table C3 Coverage of government revenue, 2000 to 2006

	2000	2001	2002	2003	2004	2005	2006
	percentage						
Total revenue	**85.0**	**84.2**	**86.6**	**86.5**	**86.4**	**85.5**	**85.3**
Taxes and contributions to social insurance	94.9	93.5	95.6	96.5	95.9	95.2	94.7
Taxes on incomes	90.0	86.6	90.6	92.4	91.3	89.9	89.2
From persons	89.0	85.9	90.9	92.9	91.4	89.8	89.5
From corporations and government business enterprises	100.0	100.0	100.0	100.0	100.0	100.0	100.0
From non-residents	1.7	1.5	1.7	2.4	1.7	1.6	1.6
Contributions to social insurance plans	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Other taxes on production and taxes on products	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Other current transfers from persons	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment income	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales of goods and services	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table C4.1 Government revenue attributable to tourism, by source and by level of government, 2000

	Total government revenue	Directly attributable to tourism	as a percentage of total, by source	as a percentage of total, by level of government	per dollar of tourism spending
	millions of dollars		percentage		dollars
Government revenue					
Total	398,468	15,005	3.8	100.0	0.279
Federal	190,128	7,191	3.8	100.0	0.134
Provincial/territorial	164,716	7,056	4.3	100.0	0.131
Municipal	43,623	758	1.7	100.0	0.014
Taxes					
Total	315,306	13,177	4.2	87.8	0.245
Federal	147,619	5,927	4.0	82.4	0.110
Provincial/territorial	134,742	6,616	4.9	93.8	0.123
Municipal	32,944	634	1.9	83.6	0.012
Income taxes					
Total	176,308	4,029	2.3	26.8	0.075
Federal	109,281	2,474	2.3	34.4	0.046
Provincial/territorial	67,027	1,555	2.3	22.0	0.029
Other taxes on production					
Total	72,225	1,851	2.6	12.3	0.034
Federal	6,255	223	3.6	3.1	0.004
Provincial/territorial	33,061	1,005	3.0	14.2	0.019
Municipal	32,909	623	1.9	82.2	0.012
Taxes on products (final sales)					
Total	66,773	7,298	10.9	48.6	0.136
Federal	32,084	3,230	10.1	44.9	0.060
Provincial/territorial	34,654	4,057	11.7	57.5	0.075
Municipal	36	11	31.0	1.5	0.000
Contributions to social insurance plans					
Total	49,748	1,486	3.0	9.9	0.028
Federal	37,975	1,159	3.1	16.1	0.022
Provincial/territorial	11,773	327	2.8	4.6	0.006
Sales of goods and services					
Total	33,414	341	1.0	2.3	0.006
Federal	4,534	104	2.3	1.5	0.002
Provincial/territorial	18,201	113	0.6	1.6	0.002
Municipal	10,679	124	1.2	16.4	0.002

Note: Column for total government revenue shows amounts covered in this study.

Table C4.2 Government revenue attributable to tourism, by source and by level of government, 2001

	Total government revenue	Directly attributable to tourism	as a percentage of total, by source	as a percentage of total, by level of government	per dollar of tourism spending
	millions of dollars		percentage		dollars
Government revenue					
Total	393,368	14,919	3.8	100.0	0.276
Federal	184,918	6,995	3.8	100.0	0.129
Provincial/territorial	163,399	7,070	4.3	100.0	0.131
Municipal	45,051	854	1.9	100.0	0.016
Taxes					
Total	305,419	13,001	4.3	87.1	0.240
Federal	139,706	5,676	4.1	81.1	0.105
Provincial/territorial	131,746	6,629	5.0	93.8	0.122
Municipal	33,967	696	2.0	81.5	0.013
Income taxes					
Total	161,767	3,632	2.2	24.3	0.067
Federal	99,864	2,216	2.2	31.7	0.041
Provincial/territorial	61,902	1,416	2.3	20.0	0.026
Other taxes on production					
Total	73,246	1,842	2.5	12.3	0.034
Federal	5,954	161	2.7	2.3	0.003
Provincial/territorial	33,370	996	3.0	14.1	0.018
Municipal	33,922	685	2.0	80.2	0.013
Taxes on products (final sales)					
Total	70,407	7,527	10.7	50.5	0.139
Federal	33,888	3,300	9.7	47.2	0.061
Provincial/territorial	36,474	4,217	11.6	59.6	0.078
Municipal	45	11	24.2	1.3	0.000
Contributions to social insurance plans					
Total	53,178	1,558	2.9	10.4	0.029
Federal	40,449	1,209	3.0	17.3	0.022
Provincial/territorial	12,729	349	2.7	4.9	0.006
Sales of goods and services					
Total	34,771	360	1.0	2.4	0.007
Federal	4,763	110	2.3	1.6	0.002
Provincial/territorial	18,924	92	0.5	1.3	0.002
Municipal	11,084	158	1.4	18.5	0.003

Note: Column for total government revenue shows amounts covered in this study.

Table C4.3 Government revenue attributable to tourism, by source and by level of government, 2002

	Total government revenue	Directly attributable to tourism	as a percentage of total, by source	as a percentage of total, by level of government	per dollar of tourism spending
	millions of dollars		percentage		dollars
Government revenue					
Total	407,326	16,305	4.0	100.0	0.288
Federal	193,412	7,806	4.0	100.0	0.138
Provincial/territorial	167,365	7,634	4.6	100.0	0.135
Municipal	46,549	865	1.9	100.0	0.015
Taxes					
Total	313,336	14,216	4.5	87.2	0.251
Federal	145,052	6,362	4.4	81.5	0.112
Provincial/territorial	133,304	7,127	5.3	93.4	0.126
Municipal	34,980	727	2.1	84.1	0.013
Income taxes					
Total	161,910	3,749	2.3	23.0	0.066
Federal	101,823	2,339	2.3	30.0	0.041
Provincial/territorial	60,088	1,410	2.3	18.5	0.025
Other taxes on production					
Total	75,022	1,961	2.6	12.0	0.035
Federal	6,337	182	2.9	2.3	0.003
Provincial/territorial	33,746	1,065	3.2	13.9	0.019
Municipal	34,939	714	2.0	82.6	0.013
Taxes on products (final sales)					
Total	76,403	8,506	11.1	52.2	0.150
Federal	36,891	3,840	10.4	49.2	0.068
Provincial/territorial	39,471	4,653	11.8	61.0	0.082
Municipal	41	13	31.2	1.5	0.000
Contributions to social insurance plans					
Total	57,303	1,713	3.0	10.5	0.030
Federal	43,563	1,329	3.1	17.0	0.024
Provincial/territorial	13,740	384	2.8	5.0	0.007
Sales of goods and services					
Total	36,687	376	1.0	2.3	0.007
Federal	4,797	115	2.4	1.5	0.002
Provincial/territorial	20,321	123	0.6	1.6	0.002
Municipal	11,569	138	1.2	15.9	0.002

Note: Column for total government revenue shows amounts covered in this study.

Table C4.4 Government revenue attributable to tourism, by source and by level of government, 2003

	Total government revenue	Directly attributable to tourism	as a percentage of total, by source	as a percentage of total, by level of government	per dollar of tourism spending
	millions of dollars		percentage		dollars
Government revenue					
Total	427,291	16,068	3.8	100.0	0.293
Federal	203,542	7,731	3.8	100.0	0.141
Provincial/territorial	175,463	7,423	4.2	100.0	0.135
Municipal	48,286	913	1.9	100.0	0.017
Taxes					
Total	328,912	13,989	4.3	87.1	0.255
Federal	153,669	6,329	4.1	81.9	0.115
Provincial/territorial	138,691	6,916	5.0	93.2	0.126
Municipal	36,552	744	2.0	81.5	0.014
Income taxes					
Total	170,818	3,573	2.1	22.2	0.065
Federal	108,585	2,245	2.1	29.0	0.041
Provincial/territorial	62,233	1,328	2.1	17.9	0.024
Other taxes on production					
Total	78,756	1,953	2.5	12.2	0.036
Federal	6,783	187	2.8	2.4	0.003
Provincial/territorial	35,462	1,033	2.9	13.9	0.019
Municipal	36,511	732	2.0	80.2	0.013
Taxes on products (final sales)					
Total	79,338	8,463	10.7	52.7	0.154
Federal	38,301	3,897	10.2	50.4	0.071
Provincial/territorial	40,996	4,555	11.1	61.4	0.083
Municipal	40	12	29.2	1.3	0.000
Contributions to social insurance plans					
Total	60,404	1,698	2.8	10.6	0.031
Federal	45,054	1,292	2.9	16.7	0.024
Provincial/territorial	15,350	406	2.6	5.5	0.007
Sales of goods and services					
Total	37,975	381	1.0	2.4	0.007
Federal	4,819	110	2.3	1.4	0.002
Provincial/territorial	21,422	102	0.5	1.4	0.002
Municipal	11,734	169	1.4	18.5	0.003

Note: Column for total government revenue shows amounts covered in this study.

Table C4.5 Government revenue attributable to tourism, by source and by level of government, 2004

	Total government revenue	Directly attributable to tourism	as a percentage of total, by source	as a percentage of total, by level of government	per dollar of tourism spending
	millions of dollars		percentage		dollars
Government revenue					
Total	452,173	17,135	3.8	100.0	0.292
Federal	213,090	8,185	3.8	100.0	0.139
Provincial/territorial	188,459	7,997	4.2	100.0	0.136
Municipal	50,623	954	1.9	100.0	0.016
Taxes					
Total	349,818	14,967	4.3	87.3	0.255
Federal	162,278	6,739	4.2	82.3	0.115
Provincial/territorial	149,213	7,451	5.0	93.2	0.127
Municipal	38,326	777	2.0	81.5	0.013
Income taxes					
Total	184,485	3,836	2.1	22.4	0.065
Federal	115,865	2,384	2.1	29.1	0.041
Provincial/territorial	68,619	1,452	2.1	18.2	0.025
Other taxes on production					
Total	82,744	2,035	2.5	11.9	0.035
Federal	6,701	161	2.4	2.0	0.003
Provincial/territorial	37,757	1,107	2.9	13.8	0.019
Municipal	38,286	767	2.0	80.4	0.013
Taxes on products (final sales)					
Total	82,590	9,096	11.0	53.1	0.155
Federal	39,712	4,193	10.6	51.2	0.071
Provincial/territorial	42,837	4,892	11.4	61.2	0.083
Municipal	40	11	26.4	1.1	0.000
Contributions to social insurance plans					
Total	62,122	1,766	2.8	10.3	0.030
Federal	45,612	1,328	2.9	16.2	0.023
Provincial/territorial	16,510	438	2.7	5.5	0.007
Sales of goods and services					
Total	40,233	403	1.0	2.4	0.007
Federal	5,200	118	2.3	1.4	0.002
Provincial/territorial	22,736	108	0.5	1.4	0.002
Municipal	12,297	177	1.4	18.5	0.003

Note: Column for total government revenue shows amounts covered in this study.

Table C4.6 Government revenue attributable to tourism, by source and by level of government, 2005

	Total government revenue	Directly attributable to tourism	as a percentage of total, by source	as a percentage of total, by level of government	per dollar of tourism spending
	millions of dollars		percentage		dollars
Government revenue					
Total	478,695	18,531	3.9	100.0	0.296
Federal	225,305	8,847	3.9	100.0	0.141
Provincial/territorial	199,721	8,650	4.3	100.0	0.138
Municipal	53,669	1,034	1.9	100.0	0.016
Taxes					
Total	370,867	16,222	4.4	87.5	0.259
Federal	171,756	7,317	4.3	82.7	0.117
Provincial/territorial	158,480	8,061	5.1	93.2	0.129
Municipal	40,631	844	2.1	81.7	0.013
Income taxes					
Total	197,786	4,165	2.1	22.5	0.066
Federal	123,149	2,563	2.1	29.0	0.041
Provincial/territorial	74,638	1,602	2.1	18.5	0.026
Other taxes on production					
Total	86,706	2,182	2.5	11.8	0.035
Federal	6,919	170	2.5	1.9	0.003
Provincial/territorial	39,198	1,178	3.0	13.6	0.019
Municipal	40,589	833	2.1	80.6	0.013
Taxes on products (final sales)					
Total	86,375	9,875	11.4	53.3	0.158
Federal	41,688	4,584	11.0	51.8	0.073
Provincial/territorial	44,644	5,281	11.8	61.1	0.084
Municipal	42	11	26.3	1.1	0.000
Contributions to social insurance plans					
Total	65,340	1,882	2.9	10.2	0.030
Federal	47,844	1,407	2.9	15.9	0.022
Provincial/territorial	17,496	475	2.7	5.5	0.008
Sales of goods and services					
Total	42,488	427	1.0	2.3	0.007
Federal	5,705	123	2.2	1.4	0.002
Provincial/territorial	23,745	114	0.5	1.3	0.002
Municipal	13,038	190	1.5	18.3	0.003

Note: Column for total government revenue shows amounts covered in this study.

Table C4.7 Government revenue attributable to tourism, by source and by level of government, 2006

	Total government revenue	Directly attributable to tourism	as a percentage of total, by source	as a percentage of total, by level of government	per dollar of tourism spending
	millions of dollars		percentage		dollars
Government revenue					
Total	496,902	19,416	3.9	100.0	0.291
Federal	230,253	9,057	3.9	100.0	0.136
Provincial/territorial	210,324	9,267	4.4	100.0	0.139
Municipal	56,325	1,092	1.9	100.0	0.016
Taxes					
Total	385,275	17,025	4.4	87.7	0.255
Federal	176,319	7,502	4.3	82.8	0.112
Provincial/territorial	166,329	8,627	5.2	93.1	0.129
Municipal	42,627	895	2.1	82.0	0.013
Income taxes					
Total	208,027	4,462	2.1	23.0	0.067
Federal	128,284	2,718	2.1	30.0	0.041
Provincial/territorial	79,743	1,744	2.2	18.8	0.026
Other taxes on production					
Total	89,694	2,277	2.5	11.7	0.034
Federal	7,006	174	2.5	1.9	0.003
Provincial/territorial	40,103	1,219	3.0	13.2	0.018
Municipal	42,585	884	2.1	81.0	0.013
Taxes on products (final sales)					
Total	87,554	10,286	11.7	53.0	0.154
Federal	41,028	4,611	11.2	50.9	0.069
Provincial/territorial	46,483	5,664	12.2	61.1	0.085
Municipal	42	11	26.4	1.0	0.000
Contributions to social insurance plans					
Total	66,898	1,948	2.9	10.0	0.029
Federal	47,856	1,426	3.0	15.7	0.021
Provincial/territorial	19,042	522	2.7	5.6	0.008
Sales of goods and services					
Total	44,729	443	1.0	2.3	0.007
Federal	6,078	128	2.1	1.4	0.002
Provincial/territorial	24,953	118	0.5	1.3	0.002
Municipal	13,698	196	1.4	18.0	0.003

Note: Column for total government revenue shows amounts covered in this study.

Table C5.1 Income taxes, other taxes on production and contributions to social insurance plans, 2000

Industry	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Crop and animal production	3,914	2,045	308	1,560	1,721	1,312	265	144	1,500	733	43	724	693
Forestry and logging	1,800	1,079	437	284	901	660	208	33	801	419	229	153	98
Fishing, hunting and trapping	331	204	46	81	185	127	28	30	127	77	18	33	19
Mining and oil and gas extraction	12,191	9,831	979	1,381	7,162	6,444	647	71	4,357	3,387	333	637	673
Utilities	6,915	4,556	618	1,741	3,332	2,867	438	26	2,565	1,689	179	697	1,018
Construction	15,833	8,002	3,231	4,600	7,135	4,972	1,997	166	7,278	3,030	1,234	3,015	1,419
Manufacturing	50,731	35,465	9,993	5,273	28,795	21,917	6,765	113	19,067	13,548	3,229	2,291	2,868
Wholesale trade	16,354	10,320	2,955	3,078	8,979	6,378	2,284	317	6,196	3,941	671	1,583	1,179
Retail trade	15,462	8,545	3,690	3,226	8,337	5,220	2,912	206	5,583	3,326	779	1,479	1,542
Air transportation and related services	1,874	1,012	337	526	926	611	256	60	824	401	81	343	123
Rail transportation	1,609	1,010	258	341	837	615	193	30	640	395	65	180	131
Water transportation	356	202	69	85	196	128	58	11	146	74	12	60	15
Urban transit systems	704	393	156	156	344	214	104	26	323	179	52	92	38
Interurban and rural bus transportation	70	34	14	21	34	21	12	2	31	13	3	15	5
Taxi and limousine service	203	74	20	109	74	47	17	10	81	27	2	52	47
All other transit and ground passenger transportation	364	194	88	82	197	118	67	11	153	76	21	57	14
Scenic and sightseeing transportation	38	20	7	11	18	12	5	0	14	8	2	5	6
Other transportation and warehousing	9,523	5,110	1,664	2,749	4,720	3,173	1,305	242	4,049	1,938	359	1,753	753
Motion picture and video exhibition	107	42	17	47	41	26	14	1	38	16	3	19	28
Information and cultural industries	9,140	6,148	1,478	1,514	4,969	3,803	1,136	31	3,414	2,345	342	727	757
Automotive equipment rental and leasing	734	455	63	215	392	296	57	39	289	159	6	123	53
Finance, insurance, real estate and renting and leasing	62,046	27,825	3,311	30,910	22,623	17,706	2,879	2,037	21,892	10,118	431	11,342	17,532
Professional, scientific and technical services	14,431	10,779	2,691	961	8,953	6,687	2,220	47	5,059	4,092	471	496	418
Travel arrangement and reservation services	500	331	125	45	313	207	105	1	168	124	20	25	19
Administration support, waste management and remediation services	5,496	3,394	1,416	686	3,341	2,083	1,178	80	1,930	1,311	238	382	224
Recreation and entertainment	2,519	1,402	519	598	1,557	864	413	280	836	538	107	191	126
Accommodation	2,074	979	413	682	987	613	337	37	798	366	76	356	289
Food services and drinking places	3,857	1,623	1,023	1,211	1,968	984	826	158	1,616	640	197	779	274
Other services (except public administration)	8,710	3,168	1,380	4,162	3,935	1,940	1,066	930	4,546	1,228	314	3,003	229
Educational services	12,147	8,420	3,646	82	7,984	4,955	3,027	2	4,118	3,465	619	35	45
Health care and social assistance	15,576	10,338	4,399	839	9,974	6,154	3,475	346	5,431	4,184	924	322	171
Non-profit institutions serving households	889	300	167	422	474	185	149	140	303	115	18	170	112
Government sector	21,784	13,008	4,230	4,546	12,106	7,943	3,534	629	7,687	5,065	696	1,926	1,991
Tourism industries	**15,008**	**7,772**	**3,109**	**4,127**	**7,884**	**4,755**	**2,463**	**666**	**5,958**	**3,017**	**646**	**2,295**	**1,166**
as a percent of total economy	5.0	4.4	6.2	5.7	5.1	4.4	6.5	10.6	5.3	4.5	5.5	6.9	3.5
Non-tourism industries	283,273	168,536	46,639	68,097	145,627	104,526	35,512	5,588	105,904	64,010	11,127	30,766	31,742
Total economy	**298,281**	**176,308**	**49,748**	**72,225**	**153,511**	**109,281**	**37,975**	**6,255**	**111,861**	**67,027**	**11,773**	**33,061**	**32,909**

Table C5.2 Income taxes, other taxes on production and contributions to social insurance plans, 2001

Industry	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Crop and animal production	3,780	1,798	345	1,637	1,619	1,155	296	168	1,431	643	50	738	731
Forestry and logging	1,629	887	449	294	802	542	212	47	729	344	237	149	98
Fishing, hunting and trapping	321	193	51	77	179	120	32	27	122	73	18	30	20
Mining and oil and gas extraction	10,180	7,792	1,038	1,350	5,993	5,198	699	96	3,547	2,595	338	614	640
Utilities	6,281	3,930	659	1,692	2,971	2,474	473	24	2,317	1,456	186	675	993
Construction	16,698	7,914	3,492	5,292	7,352	4,940	2,193	220	7,690	2,974	1,300	3,417	1,656
Manufacturing	44,910	29,759	10,369	4,783	25,197	18,143	6,951	103	17,117	11,616	3,417	2,083	2,596
Wholesale trade	16,283	9,847	3,158	3,278	8,782	6,033	2,425	324	6,224	3,814	733	1,678	1,277
Retail trade	15,759	8,326	4,010	3,423	8,423	5,064	3,157	202	5,669	3,262	853	1,555	1,667
Air transportation and related services	1,770	877	363	530	842	523	276	44	776	354	88	334	151
Rail transportation	1,482	869	255	358	776	527	189	60	580	342	66	172	126
Water transportation	354	188	73	92	201	119	61	21	139	69	12	58	13
Urban transit systems	863	463	211	189	450	261	150	39	367	202	61	104	46
Interurban and rural bus transportation	69	32	16	21	36	20	13	3	29	12	3	13	5
Taxi and limousine service	173	62	23	89	68	39	20	8	70	22	2	45	36
All other transit and ground passenger transportation	367	163	93	111	184	97	70	17	158	66	23	70	24
Scenic and sightseeing transportation	40	19	7	14	18	12	6	0	15	7	1	6	7
Other transportation and warehousing	9,612	4,836	1,744	3,032	4,788	3,001	1,357	430	4,030	1,835	387	1,809	794
Motion picture and video exhibition	126	51	23	52	51	32	19	1	44	19	4	20	31
Information and cultural industries	8,813	5,634	1,553	1,626	4,687	3,475	1,184	29	3,302	2,160	369	774	823
Automotive equipment rental and leasing	659	411	69	180	357	268	62	28	253	143	7	103	49
Finance, insurance, real estate and renting and leasing	60,239	25,410	3,489	31,340	21,225	16,244	3,016	1,965	21,023	9,166	474	11,383	17,992
Professional, scientific and technical services	14,823	10,816	2,975	1,033	9,153	6,676	2,436	42	5,209	4,140	539	531	461
Travel arrangement and reservation services	490	306	137	47	303	188	114	1	167	118	24	25	20
Administration support, waste management and remediation services	5,665	3,395	1,531	739	3,433	2,079	1,267	87	1,990	1,316	264	410	242
Recreation and entertainment	2,359	1,378	554	426	1,337	844	437	56	872	535	117	221	149
Accommodation	2,066	881	428	757	940	553	349	37	783	328	79	376	343
Food services and drinking places	3,879	1,548	1,106	1,224	1,979	934	889	156	1,621	615	217	789	279
Other services (except public administration)	8,091	3,157	1,512	3,422	3,624	1,932	1,169	522	4,210	1,224	343	2,643	257
Educational services	12,076	8,057	3,933	86	7,969	4,721	3,246	2	4,059	3,337	687	36	48
Health care and social assistance	16,097	10,385	4,846	867	10,338	6,176	3,807	355	5,580	4,209	1,039	332	180
Non-profit institutions serving households	996	287	184	525	513	176	163	174	334	111	21	202	149
Government sector	21,240	12,095	4,484	4,661	11,676	7,299	3,714	663	7,546	4,796	770	1,979	2,018
Tourism industries	**14,697**	**7,250**	**3,358**	**4,089**	**7,543**	**4,416**	**2,654**	**473**	**5,873**	**2,834**	**704**	**2,335**	**1,281**
as a percent of total economy	5.1	4.5	6.3	5.6	5.2	4.4	6.6	7.9	5.4	4.6	5.5	7.0	3.8
Non-tourism industries	273,493	154,517	49,820	69,157	138,724	95,448	37,795	5,481	102,129	59,069	12,025	31,035	32,641
Total economy	**288,190**	**161,767**	**53,178**	**73,246**	**146,267**	**99,864**	**40,449**	**5,954**	**108,002**	**61,902**	**12,729**	**33,370**	**33,922**

Table C5.3 Income taxes, other taxes on production and contributions to social insurance plans, 2002

Industry	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Crop and animal production	3,653	1,665	385	1,602	1,565	1,086	330	148	1,352	579	55	719	735
Forestry and logging	1,756	919	477	359	859	581	227	52	770	339	251	181	127
Fishing, hunting and trapping	332	200	56	76	185	124	37	24	127	77	20	30	21
Mining and oil and gas extraction	9,420	6,986	1,102	1,332	5,558	4,725	744	89	3,220	2,261	358	602	641
Utilities	6,160	3,915	684	1,561	3,017	2,508	484	24	2,213	1,407	199	606	931
Construction	17,808	8,326	3,814	5,668	7,914	5,286	2,425	204	8,117	3,040	1,390	3,687	1,777
Manufacturing	44,575	29,102	10,891	4,582	25,509	18,153	7,279	77	16,543	10,949	3,611	1,982	2,522
Wholesale trade	16,561	9,793	3,372	3,396	9,023	6,129	2,587	306	6,155	3,663	784	1,707	1,383
Retail trade	16,755	8,704	4,412	3,640	9,074	5,398	3,478	198	5,879	3,306	933	1,640	1,802
Air transportation and related services	1,740	831	360	549	850	512	273	64	742	319	87	336	149
Rail transportation	1,485	859	273	352	802	536	205	62	562	324	68	171	120
Water transportation	393	196	83	114	220	126	68	25	156	70	14	73	16
Urban transit systems	895	474	229	192	480	276	162	42	373	198	66	108	43
Interurban and rural bus transportation	69	30	17	22	35	19	13	3	28	11	3	14	5
Taxi and limousine service	177	66	23	87	72	43	21	9	73	24	3	46	32
All other transit and ground passenger transportation	379	168	101	110	196	103	77	17	160	65	25	70	23
Scenic and sightseeing transportation	42	19	8	14	20	12	7	1	15	7	2	7	7
Other transportation and warehousing	9,808	4,814	1,864	3,130	4,926	3,044	1,450	432	4,050	1,769	415	1,866	832
Motion picture and video exhibition	117	39	18	60	38	24	14	1	43	15	4	23	36
Information and cultural industries	8,645	5,481	1,555	1,609	4,655	3,453	1,170	32	3,183	2,028	385	770	807
Automotive equipment rental and leasing	646	413	69	164	365	275	62	29	242	138	7	97	39
Finance, insurance, real estate and renting and leasing	61,345	25,290	3,752	32,303	21,666	16,342	3,223	2,101	21,171	8,948	529	11,694	18,508
Professional, scientific and technical services	14,819	10,624	3,128	1,068	9,270	6,677	2,557	36	5,055	3,947	571	537	494
Travel arrangement and reservation services	477	288	141	48	298	181	117	1	158	107	24	26	21
Administration support, waste management and remediation services	6,244	3,658	1,763	822	3,843	2,288	1,467	89	2,114	1,370	297	448	286
Recreation and entertainment	2,549	1,467	623	459	1,461	910	492	58	929	557	130	242	160
Accommodation	2,127	902	466	759	995	577	380	38	802	325	86	391	330
Food services and drinking places	4,092	1,605	1,216	1,272	2,124	991	977	156	1,676	614	239	823	292
Other services (except public administration)	8,063	3,180	1,657	3,226	4,035	1,986	1,287	762	3,739	1,194	370	2,175	290
Educational services	12,578	8,191	4,296	90	8,448	4,923	3,523	2	4,079	3,268	773	38	50
Health care and social assistance	16,973	10,745	5,335	893	11,073	6,521	4,188	364	5,709	4,225	1,147	337	192
Non-profit institutions serving households	1,062	302	203	558	557	190	180	187	359	112	23	223	147
Government sector	22,491	12,658	4,930	4,903	12,589	7,826	4,058	705	7,779	4,832	872	2,075	2,123
Tourism industries	**15,188**	**7,359**	**3,626**	**4,203**	**7,958**	**4,584**	**2,868**	**505**	**5,959**	**2,775**	**758**	**2,426**	**1,272**
as a percent of total economy	5.2	4.5	6.3	5.6	5.2	4.5	6.6	8.0	5.5	4.6	5.5	7.2	3.6
Non-tourism industries	279,047	154,552	53,677	70,819	143,765	97,239	40,695	5,832	101,615	57,313	12,982	31,320	33,667
Total economy	**294,235**	**161,910**	**57,303**	**75,022**	**151,723**	**101,823**	**43,563**	**6,337**	**107,573**	**60,088**	**13,740**	**33,746**	**34,939**

Table C5.4 Income taxes, other taxes on production and contributions to social insurance plans, 2003

Industry	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Crop and animal production	4,103	1,735	405	1,962	1,640	1,148	343	149	1,503	587	62	853	960
Forestry and logging	1,750	863	508	380	831	548	227	56	790	315	281	195	129
Fishing, hunting and trapping	346	205	59	81	190	127	37	26	135	78	22	34	21
Mining and oil and gas extraction	11,776	9,183	1,199	1,395	7,239	6,352	797	91	3,862	2,831	402	629	676
Utilities	6,625	4,231	708	1,685	3,268	2,757	483	28	2,353	1,474	225	653	1,004
Construction	19,352	8,854	4,142	6,356	8,393	5,621	2,555	216	8,900	3,233	1,587	4,080	2,059
Manufacturing	45,335	29,234	11,388	4,714	25,902	18,432	7,387	83	16,842	10,802	4,001	2,039	2,592
Wholesale trade	17,525	10,382	3,511	3,631	9,511	6,565	2,641	306	6,507	3,817	870	1,820	1,506
Retail trade	17,810	9,314	4,698	3,799	9,660	5,827	3,641	192	6,250	3,487	1,056	1,706	1,901
Air transportation and related services	1,669	685	360	624	766	418	270	78	689	267	90	333	214
Rail transportation	1,544	883	280	381	825	557	205	62	591	325	75	191	128
Water transportation	423	193	85	145	222	125	69	29	181	69	16	96	20
Urban transit systems	901	468	231	202	476	275	159	43	380	193	73	115	44
Interurban and rural bus transportation	80	36	21	23	44	23	17	3	31	13	4	14	5
Taxi and limousine service	191	69	24	99	75	44	21	10	79	24	3	52	37
All other transit and ground passenger transportation	386	167	103	116	195	103	76	17	167	65	27	75	24
Scenic and sightseeing transportation	43	19	9	14	20	13	7	1	15	7	2	6	7
Other transportation and warehousing	10,331	5,032	1,985	3,314	5,140	3,208	1,512	421	4,302	1,824	473	2,004	889
Motion picture and video exhibition	123	45	18	59	42	28	14	1	45	17	4	23	36
Information and cultural industries	8,646	5,630	1,571	1,444	4,786	3,603	1,152	31	3,163	2,027	420	716	697
Automotive equipment rental and leasing	658	404	75	179	370	274	67	30	245	131	8	106	43
Finance, insurance, real estate and renting and leasing	64,374	27,056	3,923	33,394	23,442	17,708	3,330	2,404	21,877	9,348	593	11,935	19,055
Professional, scientific and technical services	15,122	10,845	3,228	1,049	9,465	6,837	2,593	34	5,176	4,008	635	533	482
Travel arrangement and reservation services	478	290	140	48	298	183	114	1	160	107	26	26	21
Administration support, waste management and remediation services	6,763	3,969	1,939	855	4,201	2,507	1,604	90	2,266	1,462	334	469	295
Recreation and entertainment	2,564	1,438	641	484	1,462	904	497	60	935	534	144	257	167
Accommodation	2,139	927	487	725	1,020	596	388	36	807	331	99	377	312
Food services and drinking places	4,191	1,630	1,260	1,301	2,156	1,009	992	155	1,732	621	268	844	302
Other services (except public administration)	8,616	3,324	1,742	3,550	4,214	2,086	1,326	802	4,125	1,239	416	2,471	277
Educational services	13,297	8,688	4,513	96	8,912	5,249	3,661	2	4,332	3,439	852	41	53
Health care and social assistance	18,189	11,506	5,749	934	11,859	7,025	4,459	376	6,126	4,481	1,290	355	204
Non-profit institutions serving households	1,105	313	209	584	582	199	184	199	371	114	25	232	153
Government sector	23,522	13,197	5,192	5,132	13,214	8,235	4,229	750	8,108	4,963	963	2,182	2,201
Tourism industries	**15,391**	**7,255**	**3,735**	**4,400**	**7,972**	**4,552**	**2,894**	**526**	**6,059**	**2,703**	**841**	**2,515**	**1,360**
as a percent of total economy	5.0	4.2	6.2	5.6	5.0	4.2	6.4	7.8	5.4	4.3	5.5	7.1	3.7
Non-tourism industries	294,588	163,563	56,669	74,356	152,449	104,033	42,160	6,257	106,986	59,530	14,509	32,947	35,152
Total economy	**309,978**	**170,818**	**60,404**	**78,756**	**160,422**	**108,585**	**45,054**	**6,783**	**113,045**	**62,233**	**15,350**	**35,462**	**36,511**

Table C5.5 Income taxes, other taxes on production and contributions to social insurance plans, 2004

	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Industry													
Crop and animal production	4,507	2,120	407	1,979	1,870	1,380	342	148	1,683	740	66	877	954
Forestry and logging	1,891	945	530	417	875	595	224	56	871	350	305	216	145
Fishing, hunting and trapping	360	210	65	85	196	129	41	26	142	81	24	37	22
Mining and oil and gas extraction	14,172	11,354	1,272	1,546	8,698	7,765	836	97	4,727	3,589	437	701	748
Utilities	6,700	4,324	696	1,680	3,255	2,772	456	27	2,452	1,552	240	659	994
Construction	21,104	9,712	4,361	7,031	8,959	6,089	2,635	235	9,901	3,624	1,726	4,551	2,245
Manufacturing	47,645	31,032	11,644	4,969	26,702	19,284	7,312	106	18,247	11,748	4,332	2,167	2,696
Wholesale trade	18,391	11,121	3,575	3,695	9,875	6,947	2,659	268	6,925	4,174	916	1,835	1,591
Retail trade	18,412	9,789	4,838	3,786	9,895	6,032	3,698	166	6,593	3,757	1,140	1,695	1,925
Air transportation and related services	1,621	678	339	604	707	416	254	37	691	262	85	344	223
Rail transportation	1,577	905	271	402	825	567	195	62	617	338	75	204	135
Water transportation	451	197	86	168	225	125	68	33	205	73	18	115	20
Urban transit systems	887	449	218	219	443	256	143	43	391	193	75	122	54
Interurban and rural bus transportation	86	39	21	26	46	25	17	4	34	14	4	16	6
Taxi and limousine service	207	76	25	106	79	49	22	9	86	27	3	55	42
All other transit and ground passenger transportation	403	179	106	118	201	109	77	16	174	71	29	75	27
Scenic and sightseeing transportation	43	20	9	14	20	13	7	0	15	7	2	7	7
Other transportation and warehousing	11,393	5,355	2,077	3,962	5,407	3,380	1,561	466	4,892	1,976	515	2,401	1,094
Motion picture and video exhibition	141	53	25	64	54	33	20	1	50	20	5	25	38
Information and cultural industries	9,431	6,303	1,638	1,490	5,199	3,982	1,188	30	3,523	2,322	450	752	709
Automotive equipment rental and leasing	688	416	75	197	374	277	66	31	265	139	8	118	49
Finance, insurance, real estate and renting and leasing	68,877	29,796	4,082	34,999	25,254	19,243	3,448	2,562	23,767	10,553	634	12,581	19,856
Professional, scientific and technical services	15,811	11,438	3,297	1,077	9,762	7,109	2,621	33	5,562	4,329	676	558	487
Travel arrangement and reservation services	513	317	147	49	313	195	118	0	178	122	29	27	22
Administration support, waste management and remediation services	7,619	4,593	2,153	873	4,738	2,866	1,788	85	2,572	1,727	366	479	308
Recreation and entertainment	2,632	1,470	646	515	1,463	909	489	65	995	562	157	276	174
Accommodation	2,273	1,018	515	740	1,103	651	411	41	865	367	104	394	305
Food services and drinking places	4,444	1,735	1,296	1,413	2,237	1,059	1,008	170	1,888	677	288	923	320
Other services (except public administration)	8,899	3,529	1,776	3,594	4,243	2,183	1,334	726	4,349	1,346	442	2,560	308
Educational services	13,779	9,078	4,598	103	9,074	5,402	3,670	2	4,647	3,675	928	44	58
Health care and social assistance	19,027	12,152	5,858	1,018	12,227	7,343	4,472	412	6,582	4,809	1,386	388	218
Non-profit institutions serving households	1,170	332	210	628	610	209	185	216	399	123	25	250	162
Government sector	24,192	13,750	5,265	5,178	13,248	8,475	4,247	526	8,599	5,275	1,018	2,306	2,345
Tourism industries	**15,967**	**7,552**	**3,778**	**4,637**	**8,091**	**4,683**	**2,895**	**513**	**6,454**	**2,870**	**883**	**2,701**	**1,423**
as a percent of total economy	4.8	4.1	6.1	5.6	4.8	4.0	6.3	7.7	5.3	4.2	5.3	7.2	3.7
Non-tourism industries	313,383	176,932	58,344	78,107	160,087	111,183	42,717	6,188	116,432	65,750	15,627	35,056	36,863
Total economy	**329,350**	**184,485**	**62,122**	**82,744**	**168,178**	**115,865**	**45,612**	**6,701**	**122,886**	**68,619**	**16,510**	**37,757**	**38,286**

Table C6.1 Income taxes, other taxes on production and contributions to social insurance plans - Directly attributable to tourism, 2000

	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Industry													
Crop and animal production	18	8	1	9	7	5	1	1	7	3	0	4	4
Forestry and logging	4	3	1	1	2	2	0	0	2	1	1	0	0
Fishing, hunting and trapping	2	1	0	1	1	1	0	0	1	1	0	0	0
Mining and oil and gas extraction	8	6	1	1	5	4	1	0	3	2	0	0	0
Utilities	6	4	1	2	3	3	0	0	2	2	0	1	1
Construction	10	5	1	4	5	3	1	0	4	2	1	2	1
Manufacturing	548	387	108	54	302	233	67	1	218	154	41	24	28
Wholesale trade	293	185	54	55	161	114	42	6	111	71	12	28	21
Retail trade	845	469	199	177	454	287	156	11	307	183	43	81	85
Air transportation and related services	1,461	788	263	409	723	476	200	47	642	312	63	267	96
Rail transportation	227	142	36	48	118	87	27	4	90	56	9	25	19
Water transportation	34	19	7	8	19	12	6	1	14	7	1	6	1
Urban transit systems	54	31	11	12	26	17	7	2	25	14	4	7	3
Interurban and rural bus transportation	45	22	9	14	22	13	7	1	20	9	2	10	3
Taxi and limousine service	30	11	2	16	11	7	2	1	12	4	0	8	7
All other transit and ground passenger transportation	85	46	19	19	45	28	14	3	36	18	5	13	3
Scenic and sightseeing transportation	18	9	3	5	8	6	3	0	7	4	1	2	3
Other transportation and warehousing	9	5	1	2	4	3	1	0	3	2	0	1	1
Motion picture and video exhibition	25	10	3	11	9	6	3	0	9	4	1	4	7
Information and cultural industries	39	25	7	8	21	15	5	0	15	10	2	3	4
Automotive equipment rental and leasing	194	120	17	57	104	78	16	10	76	42	2	32	14
Finance, insurance, real estate and renting and leasing	35	17	5	13	19	11	4	4	11	6	1	4	5
Professional, scientific and technical services	8	6	2	1	5	4	1	0	3	2	0	0	0
Travel arrangement and reservation services	461	303	118	41	290	189	100	1	154	113	18	22	17
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	560	315	112	133	347	194	88	65	185	121	24	41	27
Accommodation	1,488	695	295	498	703	436	241	27	574	260	54	260	211
Food services and drinking places	661	284	165	212	331	172	131	28	283	112	35	136	48
Other services (except public administration)	133	76	34	23	76	47	26	2	48	29	7	12	9
Educational services	0	0	0	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	5	0	0	5	3	0	0	2	2	0	0	2	0
Government sector	58	35	10	13	33	22	8	3	21	13	2	6	4
Tourism industries	**5,341**	**2,795**	**1,062**	**1,484**	**2,756**	**1,720**	**844**	**191**	**2,128**	**1,075**	**218**	**835**	**458**
as a percent of total economy	72.5	69.4	71.5	80.2	71.5	69.5	72.8	85.7	73.7	69.1	66.8	83.1	73.5
Non-tourism industries	2,024	1,234	424	367	1,101	754	315	32	759	480	109	170	165
Total economy	**7,366**	**4,029**	**1,486**	**1,851**	**3,857**	**2,474**	**1,159**	**223**	**2,886**	**1,555**	**327**	**1,005**	**623**

Table C6.2 Income taxes, other taxes on production and contributions to social insurance plans - Directly attributable to tourism, 2001

Industry	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Crop and animal production	18	7	1	9	7	5	1	1	7	2	0	4	4
Forestry and logging	3	2	1	1	2	1	0	0	2	1	1	0	0
Fishing, hunting and trapping	2	1	0	1	1	1	0	0	1	1	0	0	0
Mining and oil and gas extraction	6	4	1	1	4	3	1	0	2	1	0	0	0
Utilities	8	5	1	2	4	3	1	0	3	2	0	1	1
Construction	9	5	1	3	5	3	1	0	4	2	1	1	1
Manufacturing	517	348	116	53	277	206	70	1	211	142	46	23	29
Wholesale trade	290	175	57	58	157	107	44	6	111	68	13	30	23
Retail trade	855	454	215	187	455	276	168	11	309	178	46	85	91
Air transportation and related services	1,281	634	264	383	610	378	200	32	561	256	63	241	109
Rail transportation	209	123	36	50	109	74	27	8	82	48	9	24	18
Water transportation	34	18	7	9	19	11	6	2	13	7	1	5	1
Urban transit systems	67	37	16	15	35	21	11	3	29	16	5	8	4
Interurban and rural bus transportation	45	21	10	14	23	13	8	2	19	8	2	8	3
Taxi and limousine service	26	9	3	13	10	6	3	1	10	3	0	7	5
All other transit and ground passenger transportation	85	39	20	26	42	23	15	4	37	16	5	16	6
Scenic and sightseeing transportation	19	9	3	6	8	5	3	0	7	3	1	3	3
Other transportation and warehousing	8	5	1	2	4	3	1	0	3	2	0	1	1
Motion picture and video exhibition	28	12	5	12	11	7	4	0	10	4	1	5	7
Information and cultural industries	42	25	7	10	21	15	5	0	16	10	2	4	5
Automotive equipment rental and leasing	192	119	21	52	104	78	18	8	73	41	2	30	14
Finance, insurance, real estate and renting and leasing	36	18	5	13	20	11	4	4	12	7	1	4	5
Professional, scientific and technical services	10	7	2	1	6	4	2	0	4	3	0	0	0
Travel arrangement and reservation services	450	280	128	43	280	172	106	1	152	108	22	23	18
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	512	304	118	90	291	186	92	13	190	118	26	46	31
Accommodation	1,425	599	294	531	643	376	240	26	541	223	54	264	241
Food services and drinking places	661	269	179	213	330	162	141	27	282	107	38	137	49
Other services (except public administration)	133	73	36	25	75	45	28	2	48	28	8	13	10
Educational services	0	0	0	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	6	0	0	5	3	0	0	3	3	0	0	2	0
Government sector	55	32	11	13	32	19	9	4	20	12	2	6	4
Tourism industries	**5,032**	**2,471**	**1,103**	**1,458**	**2,515**	**1,513**	**874**	**129**	**2,007**	**959**	**229**	**820**	**510**
as a percent of total economy	71.6	68.0	70.8	79.2	70.1	68.3	72.3	80.0	72.7	67.7	65.7	82.3	74.4
Non-tourism industries	1,999	1,161	455	384	1,071	703	335	32	753	457	120	176	175
Total economy	**7,031**	**3,632**	**1,558**	**1,842**	**3,586**	**2,216**	**1,209**	**161**	**2,761**	**1,416**	**349**	**996**	**685**

Table C6.3 Income taxes, other taxes on production and contributions to social insurance plans - Directly attributable to tourism, 2002

	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Industry													
Crop and animal production	20	9	2	10	8	6	2	1	8	3	0	4	4
Forestry and logging	3	2	1	1	2	1	0	0	1	1	0	0	0
Fishing, hunting and trapping	2	1	0	0	1	1	0	0	1	0	0	0	0
Mining and oil and gas extraction	7	5	1	1	4	3	1	0	2	2	0	0	0
Utilities	7	5	1	2	4	3	1	0	3	2	0	1	1
Construction	11	6	2	3	6	4	1	0	4	2	1	2	1
Manufacturing	551	361	132	58	298	218	79	1	220	143	53	24	33
Wholesale trade	287	169	59	59	157	106	45	5	106	63	14	30	24
Retail trade	929	485	241	203	501	301	189	11	327	184	52	91	100
Air transportation and related services	1,371	654	285	432	670	403	217	51	584	251	68	265	117
Rail transportation	207	119	38	49	112	74	29	9	78	45	9	24	17
Water transportation	37	18	8	11	21	12	7	2	15	6	1	7	1
Urban transit systems	68	36	17	15	36	21	12	3	29	15	5	8	3
Interurban and rural bus transportation	46	20	11	15	24	13	9	2	19	8	2	9	3
Taxi and limousine service	25	10	3	13	10	6	3	1	11	3	0	7	5
All other transit and ground passenger transportation	89	40	22	26	45	25	17	4	38	16	6	17	5
Scenic and sightseeing transportation	19	9	4	7	9	6	3	0	7	3	1	3	3
Other transportation and warehousing	8	5	1	2	4	3	1	0	3	2	0	1	1
Motion picture and video exhibition	26	9	3	14	8	6	3	0	10	4	1	5	8
Information and cultural industries	28	15	3	10	12	9	2	0	10	5	1	4	6
Automotive equipment rental and leasing	188	120	21	48	107	80	19	8	70	40	2	28	11
Finance, insurance, real estate and renting and leasing	40	19	5	15	22	12	5	4	12	7	1	5	6
Professional, scientific and technical services	10	7	2	1	6	4	2	0	3	3	0	0	0
Travel arrangement and reservation services	442	266	132	44	277	167	110	1	145	99	22	24	19
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	558	327	133	98	320	203	104	13	204	124	29	51	34
Accommodation	1,534	642	336	556	713	411	274	28	580	231	62	287	242
Food services and drinking places	694	278	196	220	353	171	155	27	290	106	41	142	51
Other services (except public administration)	149	79	41	30	84	50	32	2	53	29	9	15	12
Educational services	0	0	0	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	6	0	0	6	3	0	0	3	3	0	0	3	0
Government sector	58	33	12	14	34	20	10	4	21	12	2	7	4
Tourism industries	**5,304**	**2,548**	**1,210**	**1,546**	**2,705**	**1,596**	**959**	**150**	**2,079**	**952**	**251**	**877**	**520**
as a percent of total economy	71.5	68.0	70.6	78.9	70.3	68.3	72.1	82.3	72.8	67.5	65.3	82.4	72.8
Non-tourism industries	2,118	1,200	503	415	1,145	743	370	32	779	458	133	188	194
Total economy	**7,422**	**3,749**	**1,713**	**1,961**	**3,851**	**2,339**	**1,329**	**182**	**2,858**	**1,410**	**384**	**1,065**	**714**

Table C6.4 Income taxes, other taxes on production and contributions to social insurance plans - Directly attributable to tourism, 2003

Industry	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Crop and animal production	19	8	2	10	7	5	1	1	7	3	0	4	5
Forestry and logging	3	2	1	1	2	1	0	0	1	1	0	0	0
Fishing, hunting and trapping	2	1	0	1	1	1	0	0	1	1	0	0	0
Mining and oil and gas extraction	6	5	1	1	4	3	1	0	2	1	0	0	0
Utilities	7	5	1	2	4	3	0	0	3	2	0	1	1
Construction	12	6	2	3	6	4	1	0	5	2	1	2	1
Manufacturing	545	358	130	58	298	221	76	1	214	137	54	24	33
Wholesale trade	288	170	58	60	157	108	44	5	107	63	14	30	25
Retail trade	936	492	243	201	505	308	187	10	330	184	56	90	100
Air transportation and related services	1,314	539	285	491	605	329	215	61	542	210	71	261	168
Rail transportation	203	116	37	50	108	73	27	8	77	43	10	25	17
Water transportation	40	18	8	13	21	12	7	3	17	6	2	9	2
Urban transit systems	65	34	16	15	34	20	11	3	28	14	5	8	3
Interurban and rural bus transportation	54	24	14	15	30	16	12	2	21	9	3	10	3
Taxi and limousine service	27	10	3	14	10	6	2	1	11	3	0	7	5
All other transit and ground passenger transportation	88	39	22	27	44	24	16	4	39	15	6	18	6
Scenic and sightseeing transportation	20	9	4	7	9	6	3	0	7	3	1	3	3
Other transportation and warehousing	9	5	2	2	5	3	1	0	3	2	0	1	1
Motion picture and video exhibition	28	10	4	14	9	6	3	0	10	4	1	5	8
Information and cultural industries	25	14	3	9	11	9	2	0	9	5	1	4	5
Automotive equipment rental and leasing	191	117	22	52	108	79	20	9	71	38	2	31	12
Finance, insurance, real estate and renting and leasing	40	21	6	13	23	14	5	4	12	7	1	4	4
Professional, scientific and technical services	8	6	2	1	5	4	1	0	3	2	0	0	0
Travel arrangement and reservation services	439	265	130	44	274	167	106	1	146	98	24	24	19
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	554	316	136	102	316	198	104	13	203	117	31	54	35
Accommodation	1,415	607	320	488	669	391	254	25	536	216	66	254	209
Food services and drinking places	686	272	197	217	346	169	152	26	289	104	45	141	50
Other services (except public administration)	140	75	39	25	80	47	31	2	50	27	9	13	10
Educational services	0	0	0	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	6	0	0	6	3	0	0	3	3	0	0	3	0
Government sector	54	30	11	13	31	19	9	3	19	11	2	6	4
Tourism industries	**5,122**	**2,376**	**1,198**	**1,548**	**2,583**	**1,495**	**931**	**157**	**1,997**	**881**	**267**	**850**	**542**
as a percent of total economy	70.9	66.5	70.6	79.3	69.4	66.6	72.1	83.9	72.2	66.3	65.8	82.2	74.0
Non-tourism industries	2,102	1,197	500	405	1,141	750	361	30	770	447	139	184	191
Total economy	**7,224**	**3,573**	**1,698**	**1,953**	**3,724**	**2,245**	**1,292**	**187**	**2,767**	**1,328**	**406**	**1,033**	**732**

Table C6.5 Income taxes, other taxes on production and contributions to social insurance plans - Directly attributable to tourism, 2004

Industry	Total government				Federal				Provincial and territorial				Municipal
	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total	Income tax	Social insurance	Other taxes	Total
	millions of dollars												
Crop and animal production	20	8	2	10	8	6	1	1	8	3	0	5	5
Forestry and logging	4	2	1	1	2	1	0	0	2	1	1	0	0
Fishing, hunting and trapping	2	1	0	1	1	1	0	0	1	1	0	0	0
Mining and oil and gas extraction	7	5	1	1	4	4	1	0	2	2	0	0	0
Utilities	9	6	1	2	4	4	1	0	3	2	0	1	1
Construction	13	7	2	4	6	5	1	0	5	3	1	2	1
Manufacturing	603	397	143	63	322	240	80	1	246	157	63	26	35
Wholesale trade	302	182	59	61	162	114	44	4	114	68	15	30	26
Retail trade	974	521	252	201	521	321	191	9	351	200	61	90	102
Air transportation and related services	1,279	534	270	476	560	327	203	29	544	206	67	271	176
Rail transportation	223	128	38	57	117	80	28	9	87	48	11	29	19
Water transportation	43	19	8	16	21	12	7	3	19	7	2	11	2
Urban transit systems	66	34	16	16	32	19	10	3	29	14	6	9	4
Interurban and rural bus transportation	58	26	14	18	31	17	11	2	23	9	3	11	4
Taxi and limousine service	31	12	3	16	12	7	3	1	13	4	1	8	6
All other transit and ground passenger transportation	97	44	24	29	47	27	17	4	43	17	7	18	7
Scenic and sightseeing transportation	20	9	4	7	10	6	3	0	7	3	1	3	3
Other transportation and warehousing	10	5	2	3	5	3	1	0	4	2	0	1	2
Motion picture and video exhibition	32	12	5	15	12	8	4	0	12	5	1	6	9
Information and cultural industries	28	15	3	9	12	10	2	0	10	5	1	4	5
Automotive equipment rental and leasing	200	121	22	57	10[illegible]	80	20	9	77	40	2	34	14
Finance, insurance, real estate and renting and leasing	41	23	6	12	24	15	5	4	13	8	1	4	4
Professional, scientific and technical services	9	6	2	1	5	4	1	0	3	2	0	0	0
Travel arrangement and reservation services	474	292	136	45	289	180	109	0	164	112	27	25	20
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	573	326	137	109	319	202	103	15	218	125	35	58	36
Accommodation	1,553	687	350	515	748	440	279	29	594	248	71	275	211
Food services and drinking places	755	300	210	244	373	183	160	29	327	117	50	160	55
Other services (except public administration)	146	79	40	27	82	49	31	2	53	30	9	14	11
Educational services	0	0	0	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	7	0	0	7	4	0	0	3	3	0	0	3	0
Government sector	**57**	**33**	**11**	**12**	**32**	**21**	**9**	**2**	**21**	**12**	**2**	**7**	**4**
Tourism industries	**5,403**	**2,543**	**1,240**	**1,620**	**2,679**	**1,587**	**957**	**135**	**2,156**	**956**	**282**	**918**	**568**
as a percent of total economy	70.8	66.3	70.2	79.6	69.2	66.6	72.1	83.5	71.9	65.8	64.5	82.9	74.1
Non-tourism industries	2,233	1,293	526	414	1,194	797	371	27	841	496	155	189	198
Total economy	**7,637**	**3,836**	**1,766**	**2,035**	**3,874**	**2,384**	**1,328**	**161**	**2,997**	**1,452**	**438**	**1,107**	**767**

Table C7.1 Taxes on products (final sales), 2000

Commodity	Total taxes on final sales				Directly attributable to tourism			
	Total	Federal	Provincial and territorial	Municipal	Total	Federal	Provincial and territorial	Municipal
	millions of dollars							
Agricultural products	323	191	132	0	0	0	0	0
Forestry products	24	14	9	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0
Mining and related	362	331	30	1	0	0	0	0
Manufacturing - food products	13,377	5,914	7,463	0	1,100	493	606	0
Manufacturing - petrol and coal	7,701	4,042	3,658	0	1,436	754	682	0
Manufacturing - other products	21,823	11,468	10,355	0	1,301	781	520	0
Construction	3,249	2,550	699	0	0	0	0	0
Air transport	398	326	72	0	378	309	69	0
Rail	13	10	3	0	12	9	3	0
Water	13	9	3	0	12	9	3	0
Urban and other transport	79	43	36	0	1	1	1	0
Bus	18	14	4	0	17	13	4	0
Taxi	39	29	11	0	5	4	1	0
Travel agent services	58	44	14	0	57	44	14	0
Other transport	79	62	17	0	5	4	1	0
Storage	10	8	2	0	0	0	0	0
Communication	1,711	909	802	0	0	0	0	0
Utility services	1,093	725	349	20	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0
Retail	1,191	433	758	0	154	56	98	0
Auto maintenance	903	460	443	0	46	23	23	0
Financial, insurance, real estate	2,051	726	1,325	0	0	0	0	0
Recreation and entertainment	6,930	631	6,295	4	1,671	152	1,518	1
Business services	196	151	44	0	0	0	0	0
Personal services	742	517	225	0	38	27	11	0
Accommodation	470	193	266	11	432	177	245	10
Food and beverage	3,073	1,826	1,247	0	615	366	250	0
Other supplies and services	681	348	333	0	0	0	0	0
Automobile rental	86	44	42	0	18	9	9	0
Other business services	0	0	0	0	0	0	0	0
Government services	81	65	16	0	0	0	0	0
Tourism commodities	**11,097**	**3,126**	**7,957**	**15**	**3,217**	**1,091**	**2,114**	**11**
as a percent of total economy	16.6	9.8	23.0	42.1	44.1	33.8	52.1	100.0
Non-tourism commodities	55,676	28,958	26,697	21	4,081	2,139	1,943	0
Total economy	**66,773**	**32,084**	**34,654**	**36**	**7,298**	**3,230**	**4,057**	**11**

Table C7.2 Taxes on products (final sales), 2001

Commodity	Total taxes on final sales				Directly attributable to tourism			
	Total	Federal	Provincial and territorial	Municipal	Total	Federal	Provincial and territorial	Municipal
	millions of dollars							
Agricultural products	347	206	140	0	0	0	0	0
Forestry products	24	14	9	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0
Mining and related	431	399	31	1	0	0	0	0
Manufacturing - food products	14,196	6,172	8,024	0	1,184	526	658	0
Manufacturing - petrol and coal	7,337	3,709	3,629	0	1,230	620	611	0
Manufacturing - other products	22,837	12,319	10,518	0	1,454	896	558	0
Construction	3,758	2,900	858	0	0	0	0	0
Air transport	382	307	74	0	358	288	70	0
Rail	14	11	3	0	13	10	3	0
Water	13	9	3	0	12	9	3	0
Urban and other transport	83	45	38	0	1	1	1	0
Bus	20	16	4	0	19	15	4	0
Taxi	42	31	11	0	5	4	1	0
Travel agent services	57	44	13	0	57	44	13	0
Other transport	83	66	18	0	6	4	1	0
Storage	11	9	2	0	0	0	0	0
Communication	1,818	963	855	0	0	0	0	0
Utility services	1,097	726	342	29	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0
Retail	1,525	554	971	0	197	72	126	0
Auto maintenance	958	487	471	0	49	25	24	0
Financial, insurance, real estate	2,220	782	1,438	0	0	0	0	0
Recreation and entertainment	7,521	793	6,724	4	1,806	190	1,615	1
Business services	216	165	50	0	0	0	0	0
Personal services	764	534	230	0	39	28	11	0
Accommodation	486	197	278	11	439	178	252	10
Food and beverage	3,208	1,912	1,296	0	639	381	258	0
Other supplies and services	786	404	382	0	0	0	0	0
Automobile rental	90	46	43	0	18	9	9	0
Other business services	0	0	0	0	0	0	0	0
Government services	85	68	17	0	0	0	0	0
Tourism commodities	**11,833**	**3,366**	**8,451**	**15**	**3,367**	**1,128**	**2,228**	**11**
as a percent of total economy	16.8	10.0	23.2	33.5	44.7	34.2	52.8	100.0
Non-tourism commodities	58,574	30,522	28,022	30	4,160	2,171	1,989	0
Total economy	**70,407**	**33,888**	**36,474**	**45**	**7,527**	**3,300**	**4,217**	**11**

Table C7.3 Taxes on products (final sales), 2002

Commodity	Total taxes on final sales				Directly attributable to tourism			
	Total	Federal	Provincial and territorial	Municipal	Total	Federal	Provincial and territorial	Municipal
	millions of dollars							
Agricultural products	371	221	149	0	1	1	0	0
Forestry products	23	14	9	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0
Mining and related	372	340	31	1	0	0	0	0
Manufacturing - food products	16,428	7,040	9,387	0	1,418	611	807	0
Manufacturing - petrol and coal	7,695	3,845	3,851	0	1,408	702	706	0
Manufacturing - other products	24,271	13,184	11,086	0	1,706	1,068	638	0
Construction	4,379	3,340	1,039	0	0	0	0	0
Air transport	512	441	71	0	488	420	68	0
Rail	15	11	3	0	14	11	3	0
Water	14	10	4	0	13	10	4	0
Urban and other transport	91	49	41	0	1	1	1	0
Bus	20	16	4	0	19	15	4	0
Taxi	44	33	11	0	6	4	1	0
Travel agent services	58	44	13	0	57	44	13	0
Other transport	88	67	20	0	6	5	2	0
Storage	10	9	1	0	0	0	0	0
Communication	1,955	1,035	920	0	0	0	0	0
Utility services	1,178	798	358	23	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0
Retail	1,698	634	1,064	0	224	84	141	0
Auto maintenance	1,010	513	497	0	53	27	26	0
Financial, insurance, real estate	2,410	880	1,530	0	0	0	0	0
Recreation and entertainment	7,812	850	6,958	5	1,876	204	1,671	1
Business services	242	186	56	0	0	0	0	0
Personal services	798	560	238	0	46	33	13	0
Accommodation	511	206	293	13	470	189	269	12
Food and beverage	3,354	1,988	1,366	0	677	402	276	0
Other supplies and services	856	453	403	0	0	0	0	0
Automobile rental	98	51	48	0	23	12	11	0
Other business services	0	0	0	0	0	0	0	0
Government services	91	73	18	0	0	0	0	0
Tourism commodities	**12,439**	**3,650**	**8,772**	**17**	**3,643**	**1,310**	**2,320**	**13**
as a percent of total economy	16.3	9.9	22.2	42.1	42.8	34.1	49.9	100.0
Non-tourism commodities	63,965	33,242	30,699	24	4,863	2,530	2,333	0
Total economy	**76,403**	**36,891**	**39,471**	**41**	**8,506**	**3,840**	**4,653**	**13**

Table C7.4 Taxes on products (final sales), 2003

	Total taxes on final sales				Directly attributable to tourism			
	Total	Federal	Provincial and territorial	Municipal	Total	Federal	Provincial and territorial	Municipal
	millions of dollars							
Commodity								
Agricultural products	389	233	156	0	0	0	0	0
Forestry products	24	15	9	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0
Mining and related	482	444	38	1	0	0	0	0
Manufacturing - food products	17,392	7,327	10,065	0	1,432	607	825	0
Manufacturing - petrol and coal	8,134	4,060	4,074	0	1,401	697	704	0
Manufacturing - other products	24,530	13,263	11,267	0	1,757	1,097	660	0
Construction	4,922	3,701	1,221	0	0	0	0	0
Air transport	576	507	69	0	548	482	66	0
Rail	14	11	3	0	13	10	3	0
Water	14	10	4	0	13	9	4	0
Urban and other transport	96	52	44	0	1	1	1	0
Bus	19	16	3	0	18	15	3	0
Taxi	47	35	12	0	6	4	1	0
Travel agent services	56	43	13	0	56	43	13	0
Other transport	89	69	20	0	4	3	1	0
Storage	12	9	3	0	0	0	0	0
Communication	2,026	1,073	954	0	0	0	0	0
Utility services	1,225	816	386	23	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0
Retail	1,832	661	1,171	0	218	79	139	0
Auto maintenance	1,085	552	533	0	54	27	27	0
Financial, insurance, real estate	2,570	938	1,632	0	0	0	0	0
Recreation and entertainment	7,807	880	6,922	5	1,780	201	1,578	1
Business services	256	196	59	0	0	0	0	0
Personal services	822	577	245	0	38	27	11	0
Accommodation	485	206	267	12	438	186	241	11
Food and beverage	3,355	2,008	1,348	0	664	397	267	0
Other supplies and services	877	468	409	0	0	0	0	0
Automobile rental	105	54	51	0	23	12	11	0
Other business services	0	0	0	0	0	0	0	0
Government services	97	78	19	0	0	0	0	0
Tourism commodities	**12,479**	**3,770**	**8,693**	**16**	**3,558**	**1,360**	**2,187**	**12**
as a percent of total economy	15.7	9.9	21.2	40.7	42.0	34.9	48.0	100.0
Non-tourism commodities	66,859	34,531	32,304	24	4,905	2,537	2,368	0
Total economy	**79,338**	**38,301**	**40,996**	**40**	**8,463**	**3,897**	**4,555**	**12**

Table C7.5 Taxes on products (final sales), 2004

Commodity	Total taxes on final sales				Directly attributable to tourism			
	Total	Federal	Provincial and territorial	Municipal	Total	Federal	Provincial and territorial	Municipal
	millions of dollars							
Agricultural products	407	246	161	0	0	0	0	0
Forestry products	25	16	10	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0
Mining and related	459	422	36	1	0	0	0	0
Manufacturing - food products	18,349	7,695	10,654	0	1,631	692	940	0
Manufacturing - petrol and coal	8,285	4,154	4,132	0	1,433	716	717	0
Manufacturing - other products	24,875	13,368	11,507	0	2,026	1,265	761	0
Construction	5,413	3,981	1,432	0	0	0	0	0
Air transport	565	491	74	0	538	467	71	0
Rail	14	11	3	0	13	10	3	0
Water	15	11	4	0	14	10	4	0
Urban and other transport	100	54	45	0	2	1	1	0
Bus	21	17	4	0	19	16	3	0
Taxi	50	37	13	0	6	5	2	0
Travel agent services	57	44	13	0	57	44	13	0
Other transport	96	74	21	0	7	5	2	0
Storage	13	10	3	0	0	0	0	0
Communication	2,125	1,125	1,000	0	0	0	0	0
Utility services	1,291	861	405	24	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0
Retail	2,070	778	1,292	0	226	85	141	0
Auto maintenance	1,141	582	559	0	56	28	28	0
Financial, insurance, real estate	2,741	1,078	1,663	0	0	0	0	0
Recreation and entertainment	8,120	903	7,213	5	1,821	202	1,618	1
Business services	279	213	66	0	0	0	0	0
Personal services	854	599	254	0	40	29	12	0
Accommodation	524	203	310	10	476	185	282	10
Food and beverage	3,543	2,111	1,432	0	705	420	285	0
Other supplies and services	946	489	457	0	0	0	0	0
Automobile rental	110	57	54	0	25	13	12	0
Other business services	0	0	0	0	0	0	0	0
Government services	101	82	19	0	0	0	0	0
Tourism commodities	**13,020**	**3,885**	**9,120**	**15**	**3,675**	**1,372**	**2,292**	**11**
as a percent of total economy	15.8	9.8	21.3	38.2	40.4	32.7	46.9	100.0
Non-tourism commodities	69,570	35,827	33,717	25	5,421	2,821	2,600	0
Total economy	**82,590**	**39,712**	**42,837**	**40**	**9,096**	**4,193**	**4,892**	**11**

Table C8 Tourism demand, 2000 to 2006

	2000	2001	2002	2003	2004	2005	2006
	millions of dollars						
Commodity							
Agricultural products	130	134	153	141	143	150	157
Forestry products	0	0	0	0	0	0	0
Fishing and trapping	16	17	16	17	18	19	20
Mining and related	2	2	2	2	2	2	2
Manufacturing - food products	3,298	3,412	3,560	3,450	3,618	3,782	3,963
Manufacturing - petrol and coal	3,003	2,775	3,100	3,231	3,917	4,477	4,742
Manufacturing - other products	4,239	4,529	4,848	4,720	4,928	5,165	5,431
Construction	0	0	0	0	0	0	0
Air transport	11,597	10,526	10,761	9,956	10,823	11,691	12,806
Rail	250	267	282	258	267	285	297
Water	284	291	317	313	324	337	355
Urban and other transport	178	187	201	202	220	231	244
Bus	716	796	822	810	882	945	992
Taxi	191	191	209	207	224	238	262
Travel agent services	3,001	2,950	2,956	2,841	2,904	3,084	3,257
Other transport	0	0	0	0	0	0	0
Storage	25	21	21	20	20	23	24
Communication	0	0	0	0	0	0	0
Utility services	0	0	0	0	0	0	0
Wholesale	1,681	1,758	1,741	1,737	1,835	1,970	2,058
Retail	4,270	4,623	4,970	4,882	5,171	5,484	5,706
Auto maintenance	607	619	661	697	717	770	831
Financial, insurance, real estate	0	0	0	0	0	0	0
Recreation and entertainment	3,826	4,050	4,275	4,164	4,408	4,573	4,816
Business services	0	0	0	0	0	0	0
Personal services	482	496	587	496	533	576	619
Accommodation	7,959	8,220	8,599	8,227	8,816	9,508	10,234
Food and beverage	6,382	6,636	6,801	6,785	7,227	7,548	8,035
Other supplies and services	0	0	0	0	0	0	0
Automobile rental	1,376	1,400	1,421	1,415	1,469	1,524	1,591
Other business services	223	244	257	250	283	306	320
Government services	0	0	0	0	0	0	0
Tourism commodities	**35,583**	**35,327**	**36,443**	**34,977**	**37,345**	**39,733**	**42,644**
as a percent of total economy	66.2	65.2	64.4	63.8	63.6	63.4	63.9
Non-tourism commodities	18,154	18,816	20,116	19,844	21,406	22,954	24,116
Total economy	**53,737**	**54,143**	**56,560**	**54,821**	**58,751**	**62,687**	**66,761**

Table C9.1 Other taxes on production, showing GST and PST - Directly attributable to tourism, 2000

Industry	Total government			Federal			Provincial and territorial			Municipal
	Total	Subsidies	Net	Total	Goods and Services Tax	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars									
Crop and animal production	9	16	-7	1	0	1	4	0	4	4
Forestry and logging	1	0	0	0	0	0	0	0	0	0
Fishing, hunting and trapping	1	0	1	0	0	0	0	0	0	0
Mining and oil and gas extraction	1	0	1	0	0	0	0	0	0	0
Utilities	2	0	2	0	0	0	1	0	1	1
Construction	4	0	4	0	0	0	2	0	2	1
Manufacturing	54	8	45	1	0	1	24	4	19	28
Wholesale trade	55	1	54	6	0	6	28	5	23	21
Retail trade	177	6	171	11	0	11	81	13	68	85
Air transportation and related services	409	0	409	47	0	47	267	89	178	96
Rail transportation	48	38	10	4	0	4	25	7	19	19
Water transportation	8	15	-6	1	0	1	6	1	4	1
Urban transit systems	12	124	-112	2	1	1	7	2	5	3
Interurban and rural bus transportation	14	0	14	1	0	1	10	2	8	3
Taxi and limousine service	16	0	16	1	0	1	8	2	6	7
All other transit and ground passenger transportation	19	1	18	3	0	3	13	1	12	3
Scenic and sightseeing transportation	5	0	5	0	0	0	2	0	2	3
Other transportation and warehousing	2	0	2	0	0	0	1	0	1	1
Motion picture and video exhibition	11	0	11	0	0	0	4	0	4	7
Information and cultural industries	8	5	3	0	0	0	3	1	3	4
Automotive equipment rental and leasing	57	0	57	10	1	10	32	10	22	14
Finance, insurance, real estate and renting and leasing	13	0	13	4	4	0	4	1	3	5
Professional, scientific and technical services	1	0	0	0	0	0	0	0	0	0
Travel arrangement and reservation services	41	7	34	1	0	1	22	11	12	17
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	133	76	57	65	61	4	41	13	28	27
Accommodation	498	18	480	27	0	27	260	35	225	211
Food services and drinking places	212	2	210	28	0	28	136	10	127	48
Other services (except public administration)	23	1	22	2	0	2	12	4	8	9
Educational services	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	5	0	5	2	2	0	2	1	1	0
Government sector	13	0	13	3	3	1	6	3	3	4
Total economy	**1,851**	**320**	**1,531**	**223**	**72**	**151**	**1,005**	**216**	**788**	**623**
per dollar of tourism spending	0.034	0.006	0.028	0.004	0.001	0.003	0.019	0.004	0.015	0.012

Note: While shown in this Table, subsidies to industries (or on commodities) are not deducted from revenues attributable to tourism in the main estimates or in any other tables in this report.

Table C9.2 Other taxes on production, showing GST and PST - Directly attributable to tourism, 2001

	Total government			Federal			Provincial and territorial			Municipal
	Total	Subsidies	Net	Total	Goods and Services Tax	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars									
Industry										
Crop and animal production	9	21	-12	1	0	1	4	0	4	4
Forestry and logging	1	0	0	0	0	0	0	0	0	0
Fishing, hunting and trapping	1	0	1	0	0	0	0	0	0	0
Mining and oil and gas extraction	1	0	1	0	0	0	0	0	0	0
Utilities	2	4	-2	0	0	0	1	0	1	1
Construction	3	0	3	0	0	0	1	0	1	1
Manufacturing	53	11	42	1	0	1	23	4	19	29
Wholesale trade	58	2	57	6	0	6	30	6	24	23
Retail trade	187	7	179	11	0	11	85	14	71	91
Air transportation and related services	383	0	383	32	0	32	241	85	156	109
Rail transportation	50	29	22	8	0	8	24	6	19	18
Water transportation	9	16	-7	2	0	2	5	1	4	1
Urban transit systems	15	140	-125	3	2	1	8	2	6	4
Interurban and rural bus transportation	14	0	14	2	0	2	8	1	7	3
Taxi and limousine service	13	0	13	1	0	1	7	2	5	5
All other transit and ground passenger transportation	26	2	24	4	0	4	16	2	14	6
Scenic and sightseeing transportation	6	0	6	0	0	0	3	0	2	3
Other transportation and warehousing	2	0	2	0	0	0	1	0	1	1
Motion picture and video exhibition	12	0	12	0	0	0	5	0	4	7
Information and cultural industries	10	5	5	0	0	0	4	1	3	5
Automotive equipment rental and leasing	52	0	52	8	0	8	30	9	21	14
Finance, insurance, real estate and renting and leasing	13	0	13	4	4	0	4	1	3	5
Professional, scientific and technical services	1	0	0	0	0	0	0	0	0	0
Travel arrangement and reservation services	43	6	37	1	0	1	23	11	12	18
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	90	97	-7	13	8	4	46	14	33	31
Accommodation	531	15	516	26	0	26	264	34	231	241
Food services and drinking places	213	2	211	27	0	27	137	10	127	49
Other services (except public administration)	25	1	24	2	0	2	13	4	9	10
Educational services	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	5	0	5	3	3	0	2	1	1	0
Government sector	13	0	13	4	3	1	6	3	3	4
Total economy	**1,842**	**359**	**1,483**	**161**	**20**	**141**	**996**	**213**	**783**	**685**
per dollar of tourism spending	0.034	0.007	0.027	0.003	0.000	0.003	0.018	0.004	0.014	0.013

Note: While shown in this Table, subsidies to industries (or on commodities) are not deducted from revenues attributable to tourism in the main estimates or in any other tables in this report.

Table C9.3 Other taxes on production, showing GST and PST - Directly attributable to tourism, 2002

	Total government			Federal			Provincial and territorial			Municipal
	Total	Subsidies	Net	Total	Goods and Services Tax	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars									
Industry										
Crop and animal production	10	25	-15	1	0	1	4	0	4	4
Forestry and logging	1	0	0	0	0	0	0	0	0	0
Fishing, hunting and trapping	0	0	0	0	0	0	0	0	0	0
Mining and oil and gas extraction	1	0	1	0	0	0	0	0	0	0
Utilities	2	0	2	0	0	0	1	0	1	1
Construction	3	0	3	0	0	0	2	0	1	1
Manufacturing	58	14	44	1	0	1	24	5	20	33
Wholesale trade	59	2	56	5	0	5	30	6	24	24
Retail trade	203	5	198	11	0	11	91	15	77	100
Air transportation and related services	432	0	432	51	0	51	265	91	173	117
Rail transportation	49	27	22	9	0	9	24	5	18	17
Water transportation	11	16	-5	2	0	2	7	1	5	1
Urban transit systems	15	143	-128	3	2	1	8	2	6	3
Interurban and rural bus transportation	15	0	15	2	0	2	9	2	7	3
Taxi and limousine service	13	0	12	1	0	1	7	2	5	5
All other transit and ground passenger transportation	26	2	24	4	0	4	17	2	14	5
Scenic and sightseeing transportation	7	0	6	0	0	0	3	1	2	3
Other transportation and warehousing	2	0	2	0	0	0	1	0	1	1
Motion picture and video exhibition	14	0	14	0	0	0	5	0	5	8
Information and cultural industries	10	5	5	0	0	0	4	1	4	6
Automotive equipment rental and leasing	48	0	48	8	0	8	28	8	20	11
Finance, insurance, real estate and renting and leasing	15	0	15	4	4	0	5	1	4	6
Professional, scientific and technical services	1	0	0	0	0	0	0	0	0	0
Travel arrangement and reservation services	44	6	38	1	0	1	24	12	13	19
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	98	72	26	13	8	5	51	15	36	34
Accommodation	556	13	543	28	0	28	287	38	249	242
Food services and drinking places	220	3	217	27	0	27	142	11	132	51
Other services (except public administration)	30	1	29	2	0	2	15	4	11	12
Educational services	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	6	0	6	3	3	0	3	1	1	0
Government sector	14	0	14	4	3	1	7	3	4	4
Total economy	**1,961**	**335**	**1,625**	**182**	**21**	**162**	**1,065**	**227**	**837**	**714**
per dollar of tourism spending	0.035	0.006	0.029	0.003	0.000	0.003	0.019	0.004	0.015	0.013

Note: While shown in this Table, subsidies to industries (or on commodities) are not deducted from revenues attributable to tourism in the main estimates or in any other tables in this report.

Table C9.4 Other taxes on production, showing GST and PST - Directly attributable to tourism, 2003

	Total government			Federal			Provincial and territorial			Municipal
	Total	Subsidies	Net	Total	Goods and Services Tax	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars									
Industry										
Crop and animal production	10	21	-11	1	0	1	4	0	4	5
Forestry and logging	1	0	1	0	0	0	0	0	0	0
Fishing, hunting and trapping	1	0	1	0	0	0	0	0	0	0
Mining and oil and gas extraction	1	0	1	0	0	0	0	0	0	0
Utilities	2	1	1	0	0	0	1	0	1	1
Construction	3	0	3	0	0	0	2	0	2	1
Manufacturing	58	20	39	1	0	1	24	5	19	33
Wholesale trade	60	3	57	5	0	5	30	6	24	25
Retail trade	201	12	189	10	0	10	90	15	75	100
Air transportation and related services	491	2	489	61	0	61	261	90	171	168
Rail transportation	50	28	22	8	0	8	25	5	20	17
Water transportation	13	19	-6	3	0	3	9	2	7	2
Urban transit systems	15	153	-138	3	2	1	8	2	6	3
Interurban and rural bus transportation	15	0	15	2	0	2	10	2	8	3
Taxi and limousine service	14	0	14	1	0	1	7	2	5	5
All other transit and ground passenger transportation	27	2	25	4	0	4	18	2	15	6
Scenic and sightseeing transportation	7	0	6	0	0	0	3	1	2	3
Other transportation and warehousing	2	0	2	0	0	0	1	0	1	1
Motion picture and video exhibition	14	0	13	0	0	0	5	1	5	8
Information and cultural industries	9	6	3	0	0	0	4	1	3	5
Automotive equipment rental and leasing	52	1	51	9	0	8	31	9	22	12
Finance, insurance, real estate and renting and leasing	13	1	12	4	4	0	4	2	3	4
Professional, scientific and technical services	1	0	0	0	0	0	0	0	0	0
Travel arrangement and reservation services	44	10	34	1	0	1	24	12	12	19
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	102	75	27	13	9	5	54	16	38	35
Accommodation	488	24	464	25	0	25	254	34	220	209
Food services and drinking places	217	8	209	26	0	26	141	10	131	50
Other services (except public administration)	25	2	23	2	0	2	13	4	9	10
Educational services	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	6	0	6	3	3	0	3	2	1	0
Government sector	13	0	13	3	3	1	6	3	3	4
Total economy	**1,953**	**389**	**1,564**	**187**	**20**	**166**	**1,033**	**225**	**808**	**732**
per dollar of tourism spending	0.036	0.007	0.029	0.003	0.000	0.003	0.019	0.004	0.015	0.013

Note: While shown in this Table, subsidies to industries (or on commodities) are not deducted from revenues attributable to tourism in the main estimates or in any other tables in this report.

Table C9.5 Other taxes on production, showing GST and PST - Directly attributable to tourism, 2004

	Total government			Federal			Provincial and territorial			Municipal
	Total	Subsidies	Net	Total	Goods and Services Tax	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars									
Industry										
Crop and animal production	10	21	-11	1	0	1	5	0	4	5
Forestry and logging	1	0	1	0	0	0	0	0	0	0
Fishing, hunting and trapping	1	0	1	0	0	0	0	0	0	0
Mining and oil and gas extraction	1	0	1	0	0	0	0	0	0	0
Utilities	2	1	1	0	0	0	1	0	1	1
Construction	4	0	4	0	0	0	2	0	2	1
Manufacturing	63	19	44	1	0	1	26	5	22	35
Wholesale trade	61	2	59	4	0	4	30	6	24	26
Retail trade	201	7	194	9	0	9	90	15	76	102
Air transportation and related services	476	1	475	29	0	29	271	84	186	176
Rail transportation	57	29	28	9	0	9	29	5	24	19
Water transportation	16	22	-6	3	0	3	11	2	9	2
Urban transit systems	16	163	-147	3	2	1	9	3	7	4
Interurban and rural bus transportation	18	0	17	2	0	2	11	2	9	4
Taxi and limousine service	16	0	16	1	0	1	8	2	6	6
All other transit and ground passenger transportation	29	2	26	4	0	4	18	2	16	7
Scenic and sightseeing transportation	7	0	7	0	0	0	3	1	2	3
Other transportation and warehousing	3	0	3	0	0	0	1	0	1	2
Motion picture and video exhibition	15	0	15	0	0	0	6	1	5	9
Information and cultural industries	9	6	3	0	0	0	4	1	3	5
Automotive equipment rental and leasing	57	0	57	9	0	9	34	10	24	14
Finance, insurance, real estate and renting and leasing	12	0	12	4	3	0	4	1	3	4
Professional, scientific and technical services	1	0	0	0	0	0	0	0	0	0
Travel arrangement and reservation services	45	10	36	0	0	0	25	13	12	20
Administration support, waste management and remediation services	0	0	0	0	0	0	0	0	0	0
Recreation and entertainment	109	71	38	15	9	5	58	17	41	36
Accommodation	515	27	489	29	0	29	275	36	239	211
Food services and drinking places	244	4	240	29	0	29	160	10	149	55
Other services (except public administration)	27	1	26	2	0	2	14	5	10	11
Educational services	0	0	0	0	0	0	0	0	0	0
Health care and social assistance	0	0	0	0	0	0	0	0	0	0
Non-profit institutions serving households	7	0	7	3	3	0	3	2	1	0
Government sector	12	0	12	2	1	1	7	3	4	4
Total economy	**2,035**	**388**	**1,646**	**161**	**20**	**142**	**1,107**	**225**	**882**	**767**
per dollar of tourism spending	0.035	0.007	0.028	0.003	0.000	0.002	0.019	0.004	0.015	0.013

Note: While shown in this Table, subsidies to industries (or on commodities) are not deducted from revenues attributable to tourism in the main estimates or in any other tables in this report.

Table C10.1 Taxes on products (final sales), by source - Directly attributable to tourism, 2000

		Federal				Provincial and territorial			Municipal
	Total	Total	Goods and Services Tax	Import duties	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars								
Commodity									
Agricultural products	0	0	0	0	0	0	0	0	0
Forestry products	0	0	0	0	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0	0
Mining and related	0	0	0	0	0	0	0	0	0
Manufacturing - food products	1,100	493	203	29	261	606	423	184	0
Manufacturing - petrol and coal	1,436	754	238	0	515	682	84	598	0
Manufacturing - other products	1,301	781	578	193	10	520	520	0	0
Construction	0	0	0	0	0	0	0	0	0
Air transport	378	309	309	0	0	69	69	0	0
Rail	12	9	9	0	0	3	3	0	0
Water	12	9	9	0	0	3	3	0	0
Urban and other transport	1	1	1	0	0	1	1	0	0
Bus	17	13	13	0	0	4	4	0	0
Taxi	5	4	4	0	0	1	1	0	0
Travel agent services	57	44	44	0	0	14	14	0	0
Other transport	5	4	4	0	0	1	1	0	0
Storage	0	0	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0	0	0
Utility services	0	0	0	0	0	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0	0
Retail	154	56	56	0	0	98	98	0	0
Auto maintenance	46	23	23	0	0	23	23	0	0
Financial, insurance, real estate	0	0	0	0	0	0	0	0	0
Recreation and entertainment	1,671	152	135	0	17	1,518	35	1,482	1
Business services	0	0	0	0	0	0	0	0	0
Personal services	38	27	27	0	0	11	11	0	0
Accommodation	432	177	177	0	0	245	245	0	10
Food and beverage	615	366	366	0	0	250	250	0	0
Other supplies and services	0	0	0	0	0	0	0	0	0
Automobile rental	18	9	9	0	0	9	9	0	0
Other business services	0	0	0	0	0	0	0	0	0
Government services	0	0	0	0	0	0	0	0	0
Total economy	**7,298**	**3,230**	**2,205**	**222**	**803**	**4,057**	**1,792**	**2,264**	**11**
per dollar of tourism spending	0.136	0.060	0.041	0.004	0.015	0.075	0.033	0.042	0.000

Table C10.2 Taxes on products (final sales), by source - Directly attributable to tourism, 2001

	Total	Federal				Provincial and territorial			Municipal
		Total	Goods and Services Tax	Import duties	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars								
Commodity									
Agricultural products	0	0	0	0	0	0	0	0	0
Forestry products	0	0	0	0	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0	0
Mining and related	0	0	0	0	0	0	0	0	0
Manufacturing - food products	1,184	526	215	24	287	658	467	191	0
Manufacturing - petrol and coal	1,230	620	211	0	408	611	73	538	0
Manufacturing - other products	1,454	896	621	266	9	558	558	0	0
Construction	0	0	0	0	0	0	0	0	0
Air transport	358	288	288	0	0	70	70	0	0
Rail	13	10	10	0	0	3	3	0	0
Water	12	9	9	0	0	3	3	0	0
Urban and other transport	1	1	1	0	0	1	1	0	0
Bus	19	15	15	0	0	4	4	0	0
Taxi	5	4	4	0	0	1	1	0	0
Travel agent services	57	44	44	0	0	13	13	0	0
Other transport	6	4	4	0	0	1	1	0	0
Storage	0	0	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0	0	0
Utility services	0	0	0	0	0	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0	0
Retail	197	72	72	0	0	126	126	0	0
Auto maintenance	49	25	25	0	0	24	24	0	0
Financial, insurance, real estate	0	0	0	0	0	0	0	0	0
Recreation and entertainment	1,806	190	173	0	17	1,615	37	1,577	1
Business services	0	0	0	0	0	0	0	0	0
Personal services	39	28	28	0	0	11	11	0	0
Accommodation	439	178	178	0	0	252	252	0	10
Food and beverage	639	381	381	0	0	258	258	0	0
Other supplies and services	0	0	0	0	0	0	0	0	0
Automobile rental	18	9	9	0	0	9	9	0	0
Other business services	0	0	0	0	0	0	0	0	0
Government services	0	0	0	0	0	0	0	0	0
Total economy	**7,527**	**3,300**	**2,287**	**290**	**722**	**4,217**	**1,911**	**2,306**	**11**
per dollar of tourism spending	0.139	0.061	0.042	0.005	0.013	0.078	0.035	0.043	0.000

Table C10.3 Taxes on products (final sales), by source - Directly attributable to tourism, 2002

		Federal				Provincial and territorial			Municipal
	Total	Total	Goods and Services Tax	Import duties	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars								
Commodity									
Agricultural products	1	1	0	0	0	0	0	0	0
Forestry products	0	0	0	0	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0	0
Mining and related	0	0	0	0	0	0	0	0	0
Manufacturing - food products	1,418	611	239	26	346	807	584	223	0
Manufacturing - petrol and coal	1,408	702	234	0	468	706	80	626	0
Manufacturing - other products	1,706	1,068	729	328	11	638	638	0	0
Construction	0	0	0	0	0	0	0	0	0
Air transport	488	420	282	0	138	68	68	0	0
Rail	14	11	11	0	0	3	3	0	0
Water	13	10	10	0	0	4	4	0	0
Urban and other transport	1	1	1	0	0	1	1	0	0
Bus	19	15	15	0	0	4	4	0	0
Taxi	6	4	4	0	0	1	1	0	0
Travel agent services	57	44	44	0	0	13	13	0	0
Other transport	6	5	5	0	0	2	2	0	0
Storage	0	0	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0	0	0
Utility services	0	0	0	0	0	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0	0
Retail	224	84	84	0	0	141	141	0	0
Auto maintenance	53	27	27	0	0	26	26	0	0
Financial, insurance, real estate	0	0	0	0	0	0	0	0	0
Recreation and entertainment	1,876	204	187	0	17	1,671	53	1,618	1
Business services	0	0	0	0	0	0	0	0	0
Personal services	46	33	33	0	0	13	13	0	0
Accommodation	470	189	189	0	0	269	269	0	12
Food and beverage	677	402	402	0	0	276	276	0	0
Other supplies and services	0	0	0	0	0	0	0	0	0
Automobile rental	23	12	12	0	0	11	11	0	0
Other business services	0	0	0	0	0	0	0	0	0
Government services	0	0	0	0	0	0	0	0	0
Total economy	**8,506**	**3,840**	**2,506**	**354**	**981**	**4,653**	**2,187**	**2,466**	**13**
per dollar of tourism spending	0.150	0.068	0.044	0.006	0.017	0.082	0.039	0.044	0.000

Table C10.4 Taxes on products (final sales), by source - Directly attributable to tourism, 2003

	Total	Federal				Provincial and territorial			Municipal
		Total	Goods and Services Tax	Import duties	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars								
Commodity									
Agricultural products	0	0	0	0	0	0	0	0	0
Forestry products	0	0	0	0	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0	0
Mining and related	0	0	0	0	0	0	0	0	0
Manufacturing - food products	1,432	607	236	23	348	825	604	221	0
Manufacturing - petrol and coal	1,401	697	236	0	461	704	81	623	0
Manufacturing - other products	1,757	1,097	777	310	9	660	660	0	0
Construction	0	0	0	0	0	0	0	0	0
Air transport	548	482	250	0	232	66	66	0	0
Rail	13	10	10	0	0	3	3	0	0
Water	13	9	9	0	0	4	4	0	0
Urban and other transport	1	1	1	0	0	1	1	0	0
Bus	18	15	15	0	0	3	3	0	0
Taxi	6	4	4	0	0	1	1	0	0
Travel agent services	56	43	43	0	0	13	13	0	0
Other transport	4	3	3	0	0	1	1	0	0
Storage	0	0	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0	0	0
Utility services	0	0	0	0	0	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0	0
Retail	218	79	79	0	0	139	139	0	0
Auto maintenance	54	27	27	0	0	27	27	0	0
Financial, insurance, real estate	0	0	0	0	0	0	0	0	0
Recreation and entertainment	1,780	201	184	0	17	1,578	52	1,527	1
Business services	0	0	0	0	0	0	0	0	0
Personal services	38	27	27	0	0	11	11	0	0
Accommodation	438	186	186	0	0	241	241	0	11
Food and beverage	664	397	397	0	0	267	267	0	0
Other supplies and services	0	0	0	0	0	0	0	0	0
Automobile rental	23	12	12	0	0	11	11	0	0
Other business services	0	0	0	0	0	0	0	0	0
Government services	0	0	0	0	0	0	0	0	0
Total economy	**8,463**	**3,897**	**2,496**	**334**	**1,067**	**4,555**	**2,185**	**2,370**	**12**
per dollar of tourism spending	0.154	0.071	0.046	0.006	0.019	0.083	0.040	0.043	0.000

Table C10.5 Taxes on products (final sales), by source - Directly attributable to tourism, 2004

		Federal				Provincial and territorial			Municipal
	Total	Total	Goods and Services Tax	Import duties	Other	Total	Provincial Sales Tax	Other	Total
	millions of dollars								
Commodity									
Agricultural products	0	0	0	0	0	0	0	0	0
Forestry products	0	0	0	0	0	0	0	0	0
Fishing and trapping	0	0	0	0	0	0	0	0	0
Mining and related	0	0	0	0	0	0	0	0	0
Manufacturing - food products	1,631	692	259	23	410	940	715	225	0
Manufacturing - petrol and coal	1,433	716	266	0	450	717	90	626	0
Manufacturing - other products	2,026	1,265	898	362	6	761	761	0	0
Construction	0	0	0	0	0	0	0	0	0
Air transport	538	467	278	0	189	71	71	0	0
Rail	13	10	10	0	0	3	3	0	0
Water	14	10	10	0	0	4	4	0	0
Urban and other transport	2	1	1	0	0	1	1	0	0
Bus	19	16	16	0	0	3	3	0	0
Taxi	6	5	5	0	0	2	2	0	0
Travel agent services	57	44	44	0	0	13	13	0	0
Other transport	7	5	5	0	0	2	2	0	0
Storage	0	0	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0	0	0
Utility services	0	0	0	0	0	0	0	0	0
Wholesale	0	0	0	0	0	0	0	0	0
Retail	226	85	85	0	0	141	141	0	0
Auto maintenance	56	28	28	0	0	28	28	0	0
Financial, insurance, real estate	0	0	0	0	0	0	0	0	0
Recreation and entertainment	1,821	202	186	0	17	1,618	52	1,566	1
Business services	0	0	0	0	0	0	0	0	0
Personal services	40	29	29	0	0	12	12	0	0
Accommodation	476	185	185	0	0	282	282	0	10
Food and beverage	705	420	420	0	0	285	285	0	0
Other supplies and services	0	0	0	0	0	0	0	0	0
Automobile rental	25	13	13	0	0	12	12	0	0
Other business services	0	0	0	0	0	0	0	0	0
Government services	0	0	0	0	0	0	0	0	0
Total economy	**9,096**	**4,193**	**2,737**	**384**	**1,072**	**4,892**	**2,475**	**2,417**	**11**
per dollar of tourism spending	0.155	0.071	0.047	0.007	0.018	0.083	0.042	0.041	0.000

Appendix D Tourism industries for the Canadian Tourism Satellite Account

North American Industry Classification System (NAICS) 2002[1]

Air transportation

- 4811 - Scheduled air transport
- 4812 - Non-scheduled air transport

Rail transportation

- 4821 - Rail transportation

Water transportation

- 4831 - Deep sea, coastal and Great Lakes water transportation
- 4832 - Inland water transportation

Bus transportation

- 4851 - Urban transit systems
- 4852 - Interurban and rural bus transportation
- 4854 - School and employee bus transportation
- 4855 - Charter bus industry
- 4859 - Other transit and group passenger transportation

Scenic and sightseeing transportation

- 4871 - Scenic and sightseeing transportation, land
- 4872 - Scenic and sightseeing transportation, water
- 4879 - Scenic and sightseeing transportation, other

Taxicabs

- 4853 - Taxi and limousine service

Vehicle rental and leasing

- 5321 - Automotive equipment rental and leasing

Hotels

- 7211 - Traveller accommodation (except 721114 - Motels and 721198 - All other traveller accommodation)

Motels

- 721114 - Motels

Camping

- 721211 - RV (recreational vehicle) parks and campgrounds

Other accommodation

- 721212 - Hunting and fishing camps
- 721213 - Recreational (except hunting and fishing) and vacation camps
- 721198 - All other traveller accommodation

1. NAICS 2002 replaces NAICS 1997 for 2002 onwards. Tourism industries were not affected by this change, which focussed on the information and technology sector.

Food and beverage services

- 7221 - Full-service restaurants
- 7222 - Limited-service eating places
- 7224 - Drinking places (alcoholic beverages)

Recreation and entertainment

- 51213 - Motion picture and video exhibition
- 7111 - Performing arts companies
- 7112 - Spectator sports
- 7115 - Independent artists, writers and performers
- 7121 - Heritage institutions
- 7131 - Amusement parks and arcades
- 7132 - Gambling industries
- 7139 - Other amusement and recreation industries

Travel services

- 5615 - Travel arrangement and reservation services

Appendix E Tourism commodities of the Canadian Tourism Satellite Account

Transportation

- Passenger air
- Passenger rail
- Passenger water
- Interurban, charter and tour bus
- Taxis
- Vehicle rental
- Vehicle repairs and parts
- Vehicle fuel

Accommodation

- Hotels
- Motels
- Camping
- Other accommodation (includes outfitters, commercial cabins and cottages)

Food and beverage services

- Meals from accommodation
- Meals from restaurants
- Alcoholic beverages from accommodation
- Alcoholic beverages from restaurants
- Meals and alcoholic beverages from other tourism industries

Other tourism commodities

- Recreation and entertainment
- Travel agency services
- Convention fees
- Pre-trip expenditures (include tents, camping goods, sleeping bags, luggage, travelsets, motor homes, trailers and semi-trailers of the caravan type for camping)

Non-tourism commodities purchased by tourists

- Groceries
- Beer, wine and liquor from stores
- Urban transit and parking
- Miscellaneous commodities (includes tobacco products, clothing, maps, and souvenirs)

Glossary of terms

Basic prices. A basic price valuation includes the costs of **production factors** (labour and capital) and indirect taxes and subsidies on production factors.

Business sector. All transactors producing goods and services for sale at a price intended to cover costs of production, namely corporations, government business enterprises, unincorporated businesses and independent professional practitioners.

Canada and Quebec pension plans. The part of the government sector which consists of the operations of the Canada and Quebec pension plans, established in 1966.

Contributions to social insurance plans. Employer and employee contributions to employment insurance, the Canada and Quebec pension plans and workers' compensation.

Corporate and government business enterprise sector. All business transactors whose legal form of organization is the corporation, plus government business enterprises.

Current transfers from persons and unincorporated businesses to government. Income taxes, contributions to social insurance plans and other current transfers.

Government business enterprises. Government enterprises and agencies which operate on a profit or cost recovery basis and whose motivation is similar to that of private enterprises. Their total profits (net of losses) are recorded in GDP, while only the profits remitted to government are recorded in the government income and expenditure account, under government investment income.

Government investment income. In GDP, includes interest and royalties. In the government income and expenditure account, it also includes the profits of government business enterprises remitted to government. See government business enterprises.

Government sales of goods and services. Revenues from the sale of goods and services, such as water charges, landing fees and charges for government documents.

Government sector. All departments, agencies, and funds (budgetary and non-budgetary) of the federal, provincial and local levels of government, as well as crown corporations which receive more than 50% of their revenues in grants from their parent governments. Also included are school boards, universities, non-profit colleges, hospitals, non-profit residential care facilities, as well as the Canada and Quebec pension plans.

Gross Domestic Product. The total unduplicated value of the goods and services produced in the economic territory of a country or region during a given period. GDP can be measured three ways: as total incomes earned in current production, as total final sales of current production, or as total net values added in current production.

Market prices. A valuation expressed in terms of the prices actually paid by the purchaser, that is, including indirect taxes less subsidies.

Mixed income. Mixed income is a balancing item in the industry accounts of input-output accounts representing the return to both self-employed labour and capital of the unincorporated business. Mixed Income consists of earnings of proprietors of unincorporated businesses (sole proprietorships and partnerships) such as retailers and consultants, earnings of independent professional practitioners such as lawyers and dentists, net (after expenses) rental income of owners of real property and the accrued net farm income of farm operators.

Net income of unincorporated business. The earnings of unincorporated proprietors, except farm operators, from their own business. It includes the net income of unincorporated businesses and self-employed individuals, as well as the net rental income of persons.

Other current transfers from persons to government. Transfers not classified as income taxes or contributions to social insurance plans. Includes hospital and medical care insurance premiums, various licences and permits, (hunting and fishing licenses, marriage licenses, etc.) fines and penalties, the personal portion of motor vehicle licenses and permits, as well as donations to entities within the government sector.

Other operating surplus. The income from production other than labour or mixed income. It includes depreciation and profit.

Subsidies. Transfers from government to the business sector toward current costs of production. These transfers represent additions to the income of producers from current production. Subsidies can be linked to production factors or products.

Taxes on factors of production. These are mandatory payments without consideration, in cash or in kind, collected by government. They apply to employment of labour and ownership or use of land, structures and other assets used for production purposes. They are payable regardless of the quantity or value of the goods and services produced or sold.

Taxes on products. These are mandatory payments without consideration, collected by government on the sale of goods and services. These taxes include sales taxes, fuel taxes, import duties and taxes, excise taxes on tobacco and alcohol.

Tourism. As defined by the World Tourism Organization and the United Nations Statistical Commission, tourism is "the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes." In Canada, usual environment is defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.

Tourism commodity. A good or service for which a significant part of its total demand in Canada comes from tourists.

Tourism commodity ratio: The ratio of demand to supply for a given tourism commodity measures the proportion of a tourism commodity that is actually purchased by tourists.

Tourism demand. The spending of Canadian and non-resident visitors on domestically produced commodities. Total tourism demand is the sum of domestic demand and international demand.

Tourism domestic supply of tourism commodities. The total production in Canada of the tourism commodities that are mainly produced by tourism industries. Not all of domestic supply is purchased by visitors, so that supply exceeds tourism demand. For example, tourists purchase only a small proportion of food and beverage services, with most going to local consumption. Also, domestic supply does not include imports. For example the sale of a ticket on a non-Canadian airline is excluded from domestic supply.

Tourism employment. Tourism employment is a measure of employment in tourism and non-tourism industries. It is based on an estimate of jobs rather than "hours of work". Thus, someone who works 10 hours a week counts for as much, by this measure, as someone who works 50 hours a week.

Tourism industry. Tourism Industry is an industry which as a direct result of the absence of tourism would cease to exist or would continue to exist only at significantly reduced levels of activity. Some industries may be affected by the absence of tourism but not directly, for example the absence of tourism would greatly affect the air transportation industry and thus indirectly the catering industry. Tourism industries are passenger transportation, accommodation, food and beverage services, recreation and entertainment and travel agencies.

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